



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



TANZANIA NATIONAL ROADS AGENCY (TANROADS)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2024

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About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap. 418.



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We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

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Abbreviations

ADFD	Abu Dhabi Fund for Development
AFDB	African Development Bank
APP	Annual Procurement Plan
CAP	Chapter
CML	Central Material Laboratory
CRB	Contractors Registration Board
EDF	European Development Fund
EIB	European Investment Bank
ERB	Engineers Registration Board
ERMS	Enterprise Resource Management Suite
ICT	Information Communication and Technology
MOF	Ministry of Finance
MoU	Memorandum of Understanding
MoW	Ministry of Works
NCAA	Ngorongoro Conservation Authority
OPEC	Organization of the Petroleum Exporting Countries
PAC	Public Accounts Committee
RFB	Roads Fund Board
RMMS	Road Maintenance Management System
TANROADS	Tanzania National Roads Agency
TECU	TANROADS Engineering Consulting Unit
TZS	Tanzanian Shilling
USD	United States Dollar

Good roads for national development



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chief Executive,
Tanzania National Roads Agency (TANROADS),
P. O. Box 11364,
DAR ES SALAAM.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of TANROADS, which comprise the Statement of Financial Position as at 30 June 2024, the Statement of Financial Performance, the Statement of Changes in Net Assets, the Cash Flow Statement, and the Statement of Comparison of Budget and the Actual Amounts for the year then ended, as well as the Notes to The Financial Statements, including a Summary of Significant Accounting Policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of TANROADS as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled “Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements”. I am independent of TANROADS in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.



Other Information

Management is responsible for the other information. The other information comprises the Report by those charged with governance, a statement of management responsibility, and a Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained before the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained before the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered



material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances but not to express an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap. 418 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap. 410 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement Laws

Subject matter: Compliance audit on procurement of works, goods, and services

I performed a compliance audit on the procurement of works, goods, and services in the TANROADS for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, the procurement of goods, works and services of TANROADS is generally in compliance with the requirements of the Public Procurement laws.

1. *Initiating Procurement without adequate Funds Leading to delayed Advance Payments TZS 122,967,927,443.47*

Regulation 75(1) of the Public Procurement Regulations, 2013, requires a procuring entity to ensure that funds are available and committed for the entire procurement before commencing procurement proceedings.

My review of procurement and contract management revealed that TANROADS failed to pay advances amounting to TZS 122,967,927,443.47 to 24 contractors, despite all contractors meeting the contractual requirements by submitting the required advance bank guarantees



within the stipulated contractual period. The failure to make advance payments indicates that TANROADS initiated procurement without a clear source of funding, thereby violating Regulation 75(1) of the Public Procurement Regulations, 2013.

2. Approval of Contract Variations by Regional Delegated Tender Boards beyond their Mandate

Regulation 110 of the Public Procurement Regulations, 2013, as amended by Regulation 36(a) of the Public Procurement (Amendment) Regulations GN. 333 of 2016, specifies that any contract variation must not increase the total contract price by more than 15% of the original contract price without approval from the designated budget-approving authority. For TANROADS, the Ministry of Works is the appropriate authority for such approvals.

During the audit, I identified 10 instances in three TANROADS Regional Offices (4 in Manyara, 1 in Simiyu, and 5 in Rukwa) where the Regional Delegated Tender Boards approved contract price increases, raising the contract values from TZS 6,703,219,830 to TZS 18,592,553,574. These increases exceeded 15% of the original contract prices, with some contracts showing variations ranging from 46% to 313%. These significant variations were approved by the Regional Tender Boards beyond their mandate, without seeking approval from the Ministry of Works, thereby violating Regulation 110 of the Public Procurement Regulations, 2013, as amended by Regulation 36(a) of the Public Procurement (Amendment) Regulations GN. 333 of 2016.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in TANROADS for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, the Budget formulation and execution of TANROADS is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

D-Funds Received and Utilized Outside the Approved Budget TZS 427,356,007,483.81

According to Section 27(4) of the Budget Act, CAP 439 (Revised 2020), appropriated funds, including those from donors, must be used solely for the purposes described and within the limits set by the classifications in the Government and public entity estimates.

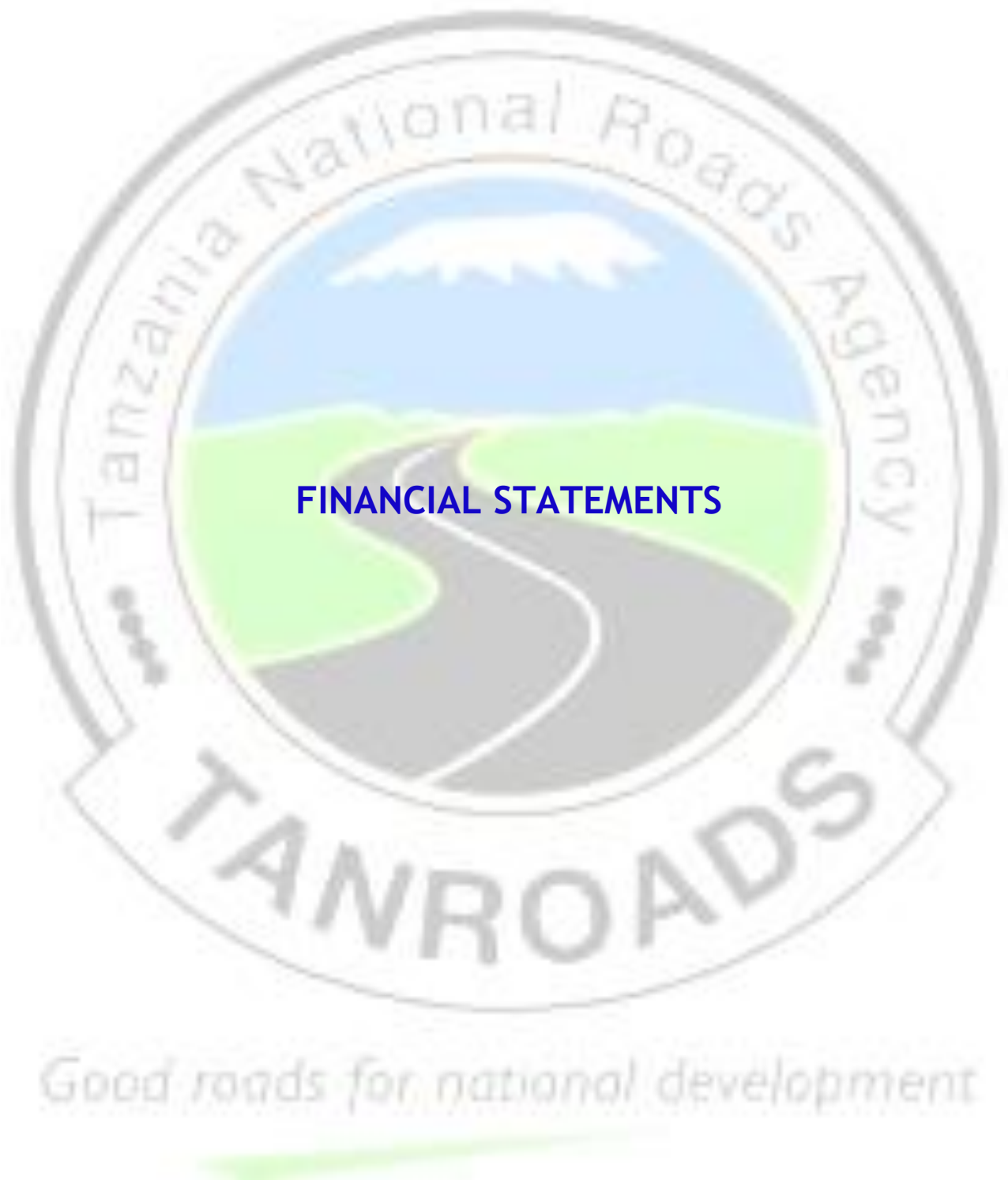


During the financial year 2023/24, TANROADS had an original approved budget of TZS 335,176,688,000 from development partners such as the World Bank, AFDB, EIB, OPEC, ADFD, Kuwait Fund, and EDF for financing road and airport projects. However, this budget was later revised to TZS 89,198,166,422.50 through supplementary budget approvals.

Despite the approved budget of TZS 89,198,166,422.50, I observed that TANROADS received and utilized TZS 516,554,173,906.31 from these donors. As a result, an excess amount of TZS 427,356,007,483.81 was received and used outside the budget. This excess expenditure contravenes the provisions of Section 27(4) of the Budget Act, CAP 439 (Revised 2020), and undermines transparency and accountability in the management of donor funds (D-funds).


Charles E. Kichere,
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2025







REPORT BY THOSE CHARGED WITH GOVERNANCE

2.0 FINANCIAL STATEMENTS

2.1 STATEMENT OF THE CHIEF EXECUTIVE



I have the honour and pleasure to give highlights of TANROADS' performance, achievements, and challenges faced during the Financial Year that ended 30 June 2024. The report provides the Agency's operational performance, and the financial statements for the year ended 30 June 2024.

The Financial Year 2023/24 marks the 24 years since TANROADS establishment in July 2000. The road network under its jurisdiction has been increasing year after year because of reclassifications. The national roads network by 30 June 2024 was 37,225.72 km, which comprises 12,336.02 km of trunk roads and 24,889.70 km of regional roads.

The financial year ended 30 June 2024 was the third year of implementation of the Agency's 6th Strategic Plan (2021/22-2025/26). The Strategic Plan is the leading instrument for planning, priority setting, and decision-making. It facilitates the discharging of the regulatory role and Road's infrastructure maintenance and construction functions for the five (5) year's period. Specifically, the Plan provides the direction of TANROADS' responsibility in managing the National Roads Network and construction of airports. It focuses on the vision of the Agency to provide a connected, and sustainable all-weather national roads network and Airports in Tanzania Mainland.

Towards implementation of the third year of TANROADS 6th Strategic Plan, the review of 26 milestones that were planned to be implemented in the Financial Year 2023/24 has been conducted, out of the planned milestones, seven (7) were on track (completed), nine (9) were delayed for various reasons, but are on progress and another set of ten (10) were off track (not implemented).

The key challenges that have been observed from the review were insufficient funding, prolonged procedures in the procurement process, and a shortage of staff to manage projects. This is a call for the Agency to put more emphasis on resource mobilization, staffing, training on project and contract management, monitoring and evaluation as well as stakeholders' engagement.

The general financial performance of the Agency during the financial year ended 30 June 2024 was outstanding. The total recognized revenue during the year was TZS 1,561,276.459 million (30 June 2023: TZS 1,943,107.027 million), which is a decrease of annual recognized revenue by TZS 381,830.568 million (30 June 2023: increase by TZS 863,325.411 million), equivalent to a decrease of 20% (30 June 2023: increase of 50%).



THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS
TANZANIA NATIONAL ROADS AGENCY



REPORT BY THOSE CHARGED WITH GOVERNANCE

Grants are received from the Parent Ministry, Roads Fund Board, Development Partners, and other collections through the GePG System that are remitted directly to the Agency's revenue collections accounts maintained at commercial banks and BoT.

The Agency's expenses for the year were recorded at TZS 2,973,731.469 million (30 June 2023: TZS 2,957,566.899 million). The major components of expenditure were wages, salaries, and employees' benefits at TZS 100,131.088 million (30 June 2023: TZS 73,758.979 million), Routine Repair and Maintenance Expenses at TZS 507,465.392 million (30 June 2023: TZS 595,712.194 million) and Supplies and Consumables used TZS 64,891.177 million (30 June 2023: TZS 59,616.828 million). These expenditures were incurred based on the approved budget and upon receipt of funds from MoW, RFB, Development Partners, and own sources.

The Agency continued with its efforts of improving service provision by developing ICT solutions to enhance service delivery, financial management, and human resource management. The solutions included Civil 3D Design software; an Integrated Financial Management System (IFMIS) based on Epicor 10.2 with the future outlook of migrating to any other accounting system recommended by the Government; GePG system; Electronic Document Management System (EDMS); Biometric Attendance System; and Enterprise Resources Management Suite (ERMS) system for managing and automating end-to-end internal business operations, data processing and sharing across departments and sections seamlessly.

Furthermore, corporate governance was enhanced by the preparation and implementation of instruments for internal control and governance structure. These included the finalization of TANROADS Risk Management Policy and Framework; HIV/AIDS Policy at Workplace; Client Service Charter; ICT Steering Committee Charter; and other ICT documentation. In addition, the Agency implemented the National Anti-Corruption Strategy as one of the key strategic objectives. In this undertaking, the Agency continued to facilitate the planned activities of its Ethics Committee which included capacity building for its members to ensure employees' ethical values are advanced with a high level of integrity.

The Management is optimistic that the Agency's future performance will keep on improving under the support of the Government, proper guidance of the Parent Ministry, support and cooperation from key stakeholders, and enhanced Management team and staff teamwork. Some operational challenges experienced during the period under review will be taken up and changed to opportunities in the years ahead. Of importance, the Management will strive to ensure the Government's purpose of establishing the Agency, in terms of enhancing connected and sustainable all-weather national road network and airports, is achieved.

Referring to TANROADS' Mission Statement, *"To manage national roads network and airports development by planning, designing, construction and road maintenance for socio-economic development through a competent workforce,"* it is clear that, the accomplishment of the mission requires TANROADS, among other things, to be cost-conscious. One way of minimizing Government



THE UNITED REPUBLIC OF TANZANIA
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expenditure on road construction and maintenance is by instituting appropriate quality control measures which will ensure that there are no premature failures on our roads.

On that account, the new TANROADS Organization Structure has a Research and Development Unit, which among other things will embrace the use of modern tools and technology facilities to assess the quality of materials and hence accurately anticipate the impact of unfavorable variances. This will enable the Management to take proactive measures to mitigate the associated risks. This is coupled with a strong capacity building to address shortfalls in the skills of staff. Training is being provided with the assistance of Development Partners like JICA, EU, AfDB, and the World Bank.

Likewise, The Agency through PPP and EPC+F sustained to meet its objectives by increasing the construction of the road network in a better way that enables the Government to improve the quantity, quality, and efficiency of services to the society.

Execution of maintenance contracts faces various challenges, however, the inadequate capacity of local contractors and delays in the issuance of the Certificate of VAT exemption are the major ones. The inadequate capacity of local contractors is demonstrated in the areas of specialized equipment to carry out paved roadwork, contract management, and operating capital. Efforts to enhance the contractors' capacity are being undertaken and spearheaded by CRB/MoW and TANROADS.

Finally, I acknowledge with appreciation that the accomplishments TANROADS has made over its twenty-four (24) years of existence are a direct result of our committed, dedicated, and hardworking staff, the Board of Directors for guidance, the Management team for support, the Roads Fund Board and development partners who together, have always been striving to ensure the sustainability of safe and reliable roads network and airports despite the existing challenges.

I wish to convey my sincere gratitude to the Ministry of Works, under Hon. Abdallah Hamis Ulega (MP), and the 6th Government of the United Republic of Tanzania under the good leadership of H.E. Samia Suluhu Hassan, the President of the United Republic of Tanzania for the trust bestowed upon us and providing us with all necessary guidance and support that accelerated these achievements.

Eng. Mohamed M Besta

CHIEF EXECUTIVE



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3. CORPORATE INFORMATION

Tanzania National Roads Agency TANROADS's Corporate Information consists of the Establishment, Physical Address, Bankers, Statutory Auditor and Lawyers information as provided hereunder.

3.1 ESTABLISHMENT OF TANZANIA NATIONAL ROADS AGENCY (TANROADS)

Tanzania National Roads Agency (TANROADS) was established on 1 July 2000 by an order published in the Government Gazette, Notice No. 293 of 25 August 2000 under Section 3(1) of the Executive Agencies Act No. 30 of 1997, as a semi-autonomous Agency of the then Ministry of Works; this move aimed at witnessing a significant improvement in roads maintenance and development for quality, efficiency, and cost-effectiveness. Following the Government directives, TANROADS was officially handed over new roles of designing, construction, and rehabilitation of the national airports since September 2016.

3.2 PHYSICAL ADDRESS

TANROADS has a regional office for each of the twenty-six (26) administrative regions in mainland Tanzania. Currently, the headquarters are in Dar es Salaam and the physical address is:

Principal Place of Business:

Tanzania National Roads Agency,
3rd Floor,
10 Shaaban Robert Road/Garden Avenue Junction,
P. O. Box 11364,
Dar es Salaam.
Tel. No.+ 255 22 2926001 - 6
Fax No. + 255 22 2926011
Email: tanroadshq@tanroads.go.tz
Website: www.tanroads.go.tz

The address of the parent ministry is:

The Ministry of Works,
Government City - Mtumba,
1 Ujenzi Street,
P.O. Box 2888,
40470 Dodoma.
Phone: +255 26 2324455
Fax: +255 26 2323233
Email: ps@mow.go.tz



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3.3 BANKERS

TANROADS entrusts its banking operations with; the Bank of Tanzania (BOT), CRDB Bank PLC, NMB Bank PLC, National Bank of Commerce (NBC), and Exim Bank.

3.4 STATUTORY AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor for the Agency under the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (R.E 2005), Section 9-12 of the Public Audit Act, Cap 418 (R.E. 2021), Section 15(2) of the Executive Agencies act, 1997 (amended 2009) and Public Finance Act No. 6 of 2001 (revised 2004).

3.5 LAWYERS

TANROADS maintains a well-staffed Legal Unit which gives advice and opinions to the Chief Executive on various legal issues facing the Agency. The Unit works in close coordination with the Attorney General's Office and the parents' Ministry's Lawyer.

3.6 INTRODUCTION

Those Charged with Governance (TCWG) present this report together with the financial statements for the year ended 30 June 2024, which provide the results of TANROADS operations and its state of affairs. TCWG prepared this report in compliance with TFRS 1 (The report by those charged with governance) issued by NBAA and became effective on 1 January 2021.

The report is addressed to primary users and other stakeholders by setting out an analysis of the Agency's operations and financial review, with a forward-looking orientation. The report will assist primary users and other stakeholders in assessing the strategies adopted by the Agency and the potential for those strategies to succeed in creating value over the short-term, medium-term, and long-term periods.

Those Charged with Governance (TCWG) is aware and confirms, to the best of its knowledge that, the Agency complied with laws, rules, and regulations relating to procurement, financial management, construction sector, labour, environment, and all other laws in the country which are relevant to its operations.

3.7 THE CORPORATE CULTURE

Tanzania National Roads Agency TANROADS culture consists of the shared vision, mission, core values, and the culture statement as provided hereunder.



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3.7.1 Vision

TANROADS' vision statement provides the outlook and direction of the Agency to enable employees to undertake their responsibilities with a common purpose. The Agency's vision is:

"A World Class Agency dedicated to providing a connected and sustainable all-weather national road network and airports".

3.7.2 Mission

TANROADS' mission statement summarizes the Agency's purpose of existence and how customers' expectations will be met. The Agency's mission is:

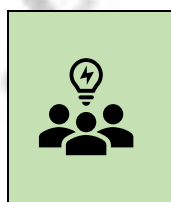
"To manage national roads network and airports development by planning, designing, construction and road maintenance for socio-economic development through a competent workforce."

3.7.3 Core Values

TANROADS' core values represent the moral boundaries within which the Agency operates. They define personality and are ethical standards by which the Agency's employees would be measured. The values are TANROADS' commitment to its stakeholders.

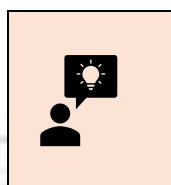
Therefore, in day-to-day operations, the Agency's employees are guided by the following core values: -

i) Customer focus



We are responsive to our stakeholders' needs while observing the Laws of the land

ii) Innovation



We respect each other's opinions and perspectives to embrace creativity. We examine options, challenge assumptions, and support transformation initiatives while ensuring value for money



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iii) Excellence

	We exercise competency through professionalism and ethical conduct
--	--

iv) Integrity

	We consistently uphold our values, treat all individuals in a fair and consistent manner as well as act in accordance with ethical guidelines and statutory requirements. We have built a mutual trust with our stakeholders, and employees are proud to work for the Agency.
--	---

v) Transparency

	We fulfil our roles and responsibilities in an open and accountable manner to the public
--	--

vi) Teamwork

	We work in a collaborative and accountable manner with openness in a conducive and transparent environment realizing that output comes from the contribution of many.
--	---

vii) Non-discrimination

	We observe equal opportunity and treatment for our internal and external stakeholders without discrimination against gender, religion, race, affiliation, or ethnic background.
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3.7.4 The Culture Statement

TANROADS's culture is customer-focused with the view of delighting all stakeholders by meeting and/or exceeding their expectations through competent and highly motivated employees who work collaboratively as a team, support one another, and fetch the best results in all undertakings



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on service delivery while observing applicable legislation and established procedures. This culture brings every TANROADS employees to a mutual ground.

3.8 NATURE OF THE OPERATIONS

Tanzania National Roads Agency (TANROADS) was established on 1 July 2000 by an order published in the Government Gazette, Notice No. 293 of 25 August 2000 under Section 3(1) of the Executive Agencies Act No. 30 of 1997, as a semi-autonomous Agency of the Ministry of Works.

Tanzania National Roads Agency TANROADS principal mandate and Organization Structure are provided hereunder.

3.8.1 Principal Mandates

TANROADS is mandated to plan, design, construct, and maintain the national roads, moreover, the new task of development of Airports was mandated to TANROADS under the Executive Agencies (The Tanzania National Roads Agency) (Establishment) Order GN. 293 of 2000 as amended by GN. 350 of 2009 and GN. 232 of 2020. During the year, the Agency continued to implement its mandate while witnessing a significant improvement in quality, efficiency, and cost-effectiveness.

3.8.2 The Organization Structure

TANROADS operates under an organizational structure that took effect on 27 March 2020. The structure was published in the Government Gazette; Government Notice No. 232 on 27 March 2020. The structure of the Agency was redesigned to match the increased level of funding from the Government and Development Partners causing increased projects including the construction of major bridges and paved roads maintenance. The change of the organization structure is also aimed at accommodating new mandates of the Agency for Construction of Airports which had been under Tanzania Airports Authority.

Thus, the Agency through its new organization structure established some functions and re-assigned others to appropriate directorates for the purpose of improving efficiency and effectiveness in its performance.

The Chief Executive, appointed by The President of the URT, heads the Agency. Under the respective structure, there are five (5) directorates; each headed by a director who reports to the Chief Executive. The directorates are Infrastructure Planning, Procurement and Contracts Control, Projects, Maintenance and Business Support. The structure also has seven (7) units including Internal Audit, Legal Services, Information & Communication Technology and Statistics, Research, and Development, Public-Private Partnership (PPP), Public Relations, and TANROADS Engineering Consulting Unit (TECU) whose heads report directly to the Chief Executive.



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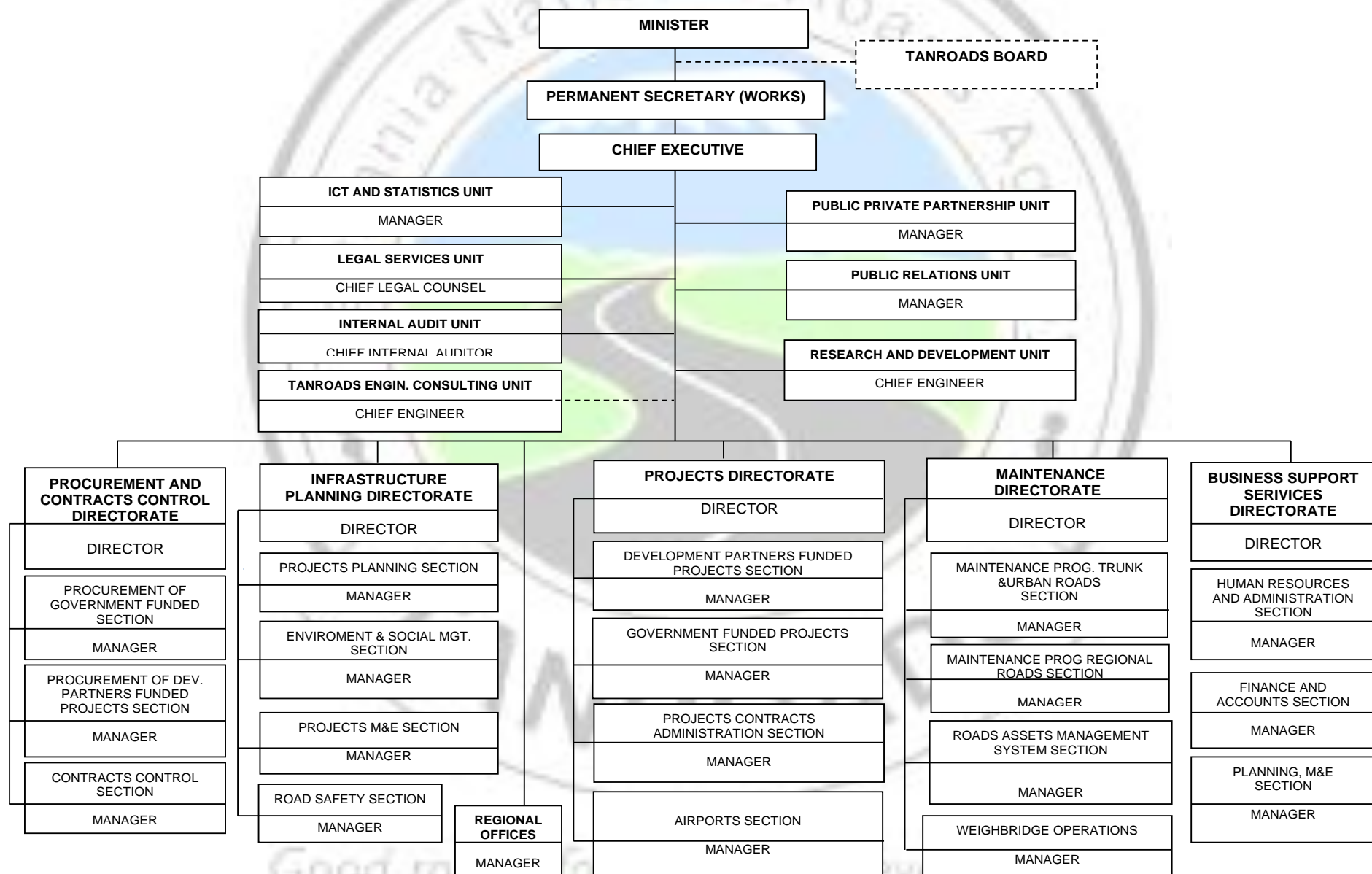
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At the regional level, the Agency is represented by Regional Managers who are directly accountable to the Chief Executive.

The following is TANROADS Organizational Structure defining how activities such as task allocation, coordination, and supervision are directed towards the achievement of organizational goals.



THE ORGANIZATION STRUCTURE OF TANZANIA NATIONAL ROADS AGENCY



THE APPROVED STRUCTURE OF TANROADS REGIONAL OFFICES





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3.9 OBJECTIVE AND STRATEGIES

3.9.1 Objective of the Corporation

The objective of the Agency in carrying out its functions and exercising its powers as provided in the establishing Act is to enhance the benefits of road networks and airports in Mainland Tanzania. TANROADS five (5) objectives are as listed below: -

- i) Objective A: HIV/AIDS Infections and Non-Communicable Reduced and Supportive Services Improved.
- ii) Objective B: Effective Implementation of National Anti-Corruption Strategy Enhanced and Sustained.
- iii) Objective C: National Roads Network and Airports Improved.
- iv) Objective D: Resources Management Improved; and
- v) Objective E: Institutional Capacity to Deliver Services Improved.

3.9.2 Strategies for Achieving Objective

The Agency was in the third year of implementation of its 6th Strategic Plan (2023/24-2025/26) when executing the Work Plan and Budget for the financial year 2023/24. The Strategic Plan is the leading instrument for planning, priority setting, and decision-making. It facilitates the discharging of the duties/responsibilities of the Agency for the period of five (5) years, from the financial year 2021/22 to 2025/26. Specifically, the Plan emphasizes strategies to be executed to achieve the strategic objectives.

The implementation of the five (5) strategic objectives is summarized as follows:

Objective A: HIV/AIDS Infections and NCD Reduced and Supportive Services Improved

a) Short-Term

- i) Care and support services to PLWHIV increased.
- ii) Program on health, nutrition, and fitness approved and implemented; and
- iii) HIV awareness programs at sites for the ongoing projects at the regional level implemented.

b) Medium- Term

- i) Audit on implementation of HIV AIDS programs conducted and assurance reports issued; and
- ii) More attention will be given to prevention of COVID-19 and NCDs.

c) Long-Term

Intervention programs to fight HIV/AIDS and Non-Communicable Diseases (NCD) at the workplace are conducted.



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Objective B: Implementation of National Anti-Corruption Strategy Enhanced and Sustained

a) Short-Term

Zero tolerance level on corruption practices and malpractice maintained.

b) Medium- Term

- i) Intervention program on combating corruption prepared and implemented; and
- ii) Awareness program on Codes of Ethics developed and implemented.

c) Long-Term

Enhance adherence to the National Anti-Corruption Strategy and Code of Ethics.

Objective C: National Roads Network and Airports Improved

a) Short-Term

- i) Procurement plan prepared annually and implemented timely.
- ii) Strengthen planning & designing of Roads, Bridges, Flyovers and Airports; and
- iii) Level of Customer Satisfaction with all road networks and Airports improved.

b) Medium- Term

- i) Improve the quality of Works by Contract controls for all procured projects that are being implemented.
- ii) Enforce axle load control; and
- iii) Level of Customer Satisfaction with all road networks and Airports improved.

c) Long-Term

- i) Improve PPP in roads and airport development.
- ii) Strategy on collaboration with relevant Public Authorities Developed,
- iii) National Roads Network Master Plan Prepared; and
- iv) Establish permanent coordinates in the road reserve corridor.

Objective D: Resources Management Improved

a) Short-Term

- i) Training and Development plan prepared and implemented annually; and
- ii) Training policy updated.



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b) Medium- Term

- i) TANROADS Financial Management Procedures Manual reviewed and updated; and
- ii) Enterprise Resources Management Suite (ERMS) rolled out to all offices.

c) Long-Term

- i) Human Capital Management Information System (HCMIS) managed annually.
- ii) Institutional industrial relations facilitated annually; and
- iii) Secure legal ownership of the Agency's properties.

Objective E: Institutional Capacity to Deliver Services Improved

a) Short-Term

- i) Staff welfare services are facilitated annually.
- ii) Working tools and equipment provided annually; and
- iii) To strengthen internal control systems and inter-departmental communication.

b) Medium- Term

- i) To strengthen resource mobilization strategies including timely disbursement of allocated funds for the project and allocate adequate emergency funds to cover some critically damaged road sections;
- ii) ICT infrastructure & systems enhanced;
- iii) Communication Strategy developed and implemented; and
- iv) Agency Risk Management Framework developed and implemented.

c) Long-Term

- i) TANROADS HQ and Seven (7) Regional Offices Constructed, and eight (8) Regional Offices rehabilitated.
- ii) To improve/enhance staff knowledge about contract management, Leadership, and Managerial skills, Weigh in Motion (WIM) technology which is the most recent technology for maintenance of the Weigh in Motion bridges; and
- iii) Client Service Charter operationalized.

To realize the strategic goals, the Agency prepares an annual plan and budget with a result-based management orientation as envisioned in the sixth five (5) year strategic plan.



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3.10 STATEMENT OF SERVICE PERFORMANCE INFORMATION

The Agency's Service Performance Information discloses information needed for accountability and decision-making purposes, primarily to help users of this report understand what the Agency had set out to achieve (targets) and what it has achieved (results). The service performance information is generally a mix of qualitative and quantitative reporting. The reporting of service performance information is based on two elements:

- (i) Outcomes: What the Agency seeks to achieve in terms of its impact on society; and
- (ii) Outputs: The goods or services being Roads Networks and Airports that the Agency delivers during the financial year.

The service performance information is provided in this report under Para 1.14 (Key Performance Indicators).

3.11 TANROADS OPERATING MODEL

The Agency's operating model is the system of transforming inputs, through its operating activities, into outputs and outcomes that aim at TANROADS's strategic purposes and create value over the short, medium, and long term. Thus, the TANROADS Operating Model is explained below: -

3.11.1 Inputs

(a) Human Capital

The Agency has employed staff with adequate skills and competence to ensure the delivery of quality services. Employees are well-motivated and perform their duties responsibly and ethically.

(b) Financial Capital

Financial capital is composed of financial resources obtained from the Government of Tanzania Consolidated funds, Roads Fund Board, Development Partners, and internally generated funds mainly from materials laboratory charges. The Agency also ensures quality control through materials laboratories and test services offered to contractors and other customers in areas of roads and building construction.

(c) Social and Relationship Capital

In executing its functions, TANROADS has established an ethical and transparent relationship with government institutions, contractors, consultants, customers, suppliers, policymakers, and society in general. The Agency conducts stakeholders' meetings to provide awareness and receive feedback on various issues. The Agency engaged actively in Corporate Social Responsibilities, by setting aside funds that were directed toward societal well-being.



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3.11.2 Operating Activities

The Agency implements several activities in converting inputs into quality service delivery. The roles and functions of TANROADS as provided for under its Establishment Order are as follows.

- i) Carry out all road planning, design, and maintenance functions for the Agency.
- ii) Undertake procurement and management of contracts for design, construction, rehabilitation maintenance, and upgrading of roads under its control;
- iii) Undertake procurement and management of contracts for design, construction, and rehabilitation of airports under its control;
- iv) Improve road safety and mitigate environmental impact from its operations on the road network under its control;
- v) Establish, improve, and maintain an appropriate roads data bank;
- vi) Establish and operate weighbridges and enforce axle load control on the road network under its jurisdiction;
- vii) Oversee the establishment and operation of toll roads;
- viii) Carry out or commission studies/researches as necessary in support of its aims and functions;
- ix) Advise the Ministry on regulations and standards for road works and airport construction; and
- x) Perform any work upon request by other road authorities for long-term, medium, annual, and operational plans for roads.

3.11.3 Outputs

The following were noted outputs during the year:

- i. 26 Feasibility Studies for National Roads network completed
- ii. 26 Detailed Designs for the National Roads network completed
- iii. One (1) Feasibility Study for the Construction of Major Bridges including flyovers/interchanges completed
- iv. One (1) Detailed Engineering Design for the Construction of Major Bridges including
- v. 78 Weighbridge Stations maintained
- vi. Three (3) weighbridge stations constructed
- vii. Improvement of WAN/LAN performance



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3.11.4 The following were noted outcomes:

- i) Increased customer satisfaction;
- ii) Increased compliance among transporters;
- iii) Improved road safety standards;
- iv) Decrease of cost and time of transportation
- v) Decreased number of road accidents; and
- vi) Increased operational efficiency of the Agency's services.

3.12 CURRENT PERFORMANCE AND FUTURE DEVELOPMENT

The Agency's current performance and future development are explained below:

3.12.1 Agency Strategic Plan

The Agency is implementing its 6th 5-Year Corporate Strategic Plan (2021/22 - 2025/26) as at 30 June 2024. Among the registered milestones is the operationalization of TANROADS's mandate to plan, design, construct, and maintain national roads and the development of Airports.

Towards implementation of the third year of TANROADS 6th Strategic Plan, the review of 26 milestones that were planned to be implemented in the Financial Year 2023/24 has been conducted. As of 30 June 2024, out of the planned milestones, seven (7) were on track (completed), nine (9) were delayed for various reasons, but are in progress and another set of ten (10) were off track (not implemented).

The reviewed milestones show that despite the budget allocated being smaller than the expenditure still 27% of the milestones rank green (On Track = Completed), 34.6% yellow (Delayed = On progress), and 38.5% fall into red (Off Track = Not implemented) flag. For the year under review, implementation status is on average 61.6%. The good performance of the reviewed milestones lies in the fact that most of the implemented projects were properly managed with a strong collaboration of key stakeholders.

The key challenges that have been observed from the review were insufficient funding, prolonged procedures for the procurement process for VAT exemption issues, and a shortage of staff to manage projects. This is a call for the Agency to put more emphasis on resource mobilization, staffing, training on project management, monitoring and evaluation as well as contract management and stakeholders' engagement.

3.12.2 Future Development Plans and Performance

The Agency's future development plan includes the completion of the construction of the Head office building in Dodoma. The Agency plans also to include the modernization of operations by enhancing the ICT application systems, enhancing staff performance on service delivery through short and long-term training, and implementing TANROADS Risk Management Framework based on ISO 31000:2018 to reduce threats and increase opportunities. Risk management is to be



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integrated into the daily activities of TANROADS. The systematic application of Risk Management will enable sound judgments and the cost-effective use of resources throughout TANROADS, hence customer satisfaction, and increased levels of engagement with key stakeholders in road infrastructure business services.

Furthermore, the implementation of the TANROADS 6th Strategic Plan will be monitored and evaluated through the Results Framework arrangement. The Results Framework covers the Monitoring, Reviewing, Evaluation, and Reporting of the Plan and sets out the indicators, targets, evaluations, and reviews that will be used to monitor and measure the achievements in respect of the 6th Strategic Plan.

The reviews will be tracking progress on implementation of the milestones and targets on an annual basis. A total of 128 milestones will be tracked during five (5) years.

3.12.3 Significant Aspects of the Final Budget and Funds Received

The following are the main trends and factors that are likely to affect the future development and performance of the Agency. The analysis of the Final Budget and Funds Received trend for the two recent years is presented in **Table 1** below:

Table 1: The Final Budget and Funds Received Trend for the Two (2) Recent Years

Item	30 June 2024 TZS (Millions)		30 June 2023 TZS (Millions)	
	Final Budget	Actual Amount	Final Budget	Actual Amount
Maintenance				
Roads Fund Board Maintenance - Budget	534,662.653	408,524.963	534,662.653	471,333.037
Total Maintenance	534,662.653	408,524.963	534,662.653	471,333.037
Development				
Consolidated Budget (GoT)- (Trunk Roads & Bridges)	308,472.100	305,060.165	700,015.623	700,015.623
Consolidated Budget (GoT)- (Regional Roads)	60,326.820	77,734.059	60,441.200	32,955.287
Consolidated Budget (GoT)- Airport Budget	48,082.585	20,607.903	54,511.179	36,778.954
Consolidated Budget (GoT)- Office Building	4,000.000	0.000	1,900.000	952.828
Sub Total Consolidated	420,881.505	403,402.127	816,868.002	770,702.692
Roads Fund 10% - Studies and Design (Trunk Roads)	13,679.441	10,693.942	14,761.671	14,761.671
Roads Fund 10% - Rehabilitation (Regional Roads)	26,946.610	13,578.522	26,946.610	25,117.501
Sub Total Roads Fund 10%	40,626.051	24,272.464	41,708.281	39,879.172
Development Partners - Roads Budget	70,909.476	411,879.509	370,568.148	370,568.148
Development Partners - Airports Budget	18,288.690	104,674.665	52,667.360	52,667.360



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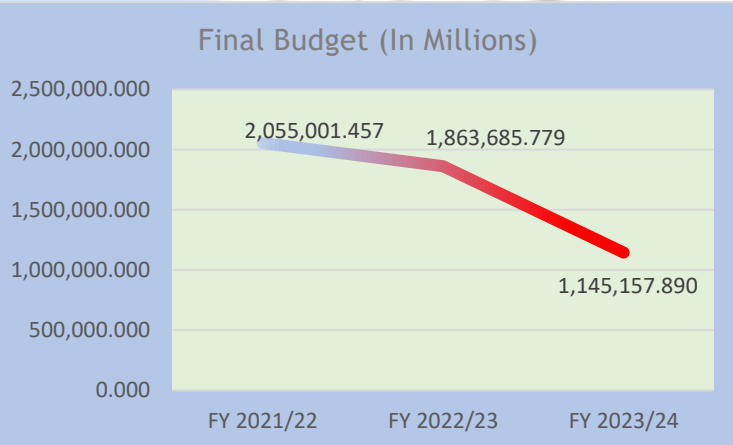


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Item	30 June 2024 TZS (Millions)		30 June 2023 TZS (Millions)	
	Final Budget	Actual Amount	Final Budget	Actual Amount
Sub-Total Development Partners	89,198.166	516,554.174	423,235.508	423,235.508
Sub Total Development	550,705.722	944,228.765	1,281,811.791	1,233,817.372
Others				
Personal Emolument (PE) - Budget	33,926.978	33,926.978	17,625.735	17,625.735
Internally Generated Income - Budget	25,862.537	25,342.537	29,585.600	28,865.211
Sub Total Others	59,789.515	59,269.515	47,211.335	46,490.946
Grand Total	1,145,157.890	1,412,023.243	1,863,685.779	1,751,641.355

(a) Approved Budget

The Agency's total approved final budget during the year ended 30 June 2024 was TZS 1,145,157.890 million (30 June 2023: TZS 1,863,685.779 million), which is a decrease of annual approved budget by TZS 718,527.889 million (30 June 2023: TZS a decrease 191,315.678 million), equivalent to a decrease of 38.55% (30 June 2023: a decrease by 9.31%).



The budget includes the following sub-budgets:

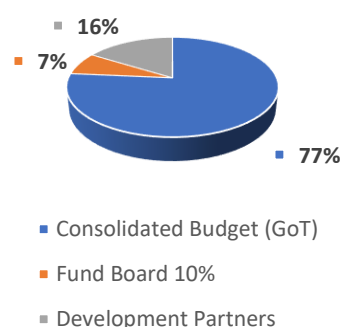
i) The Road Fund - Maintenance Programme

The Road Fund - Maintenance Programme's final approved budget during the year ended 30 June 2024 was TZS 534,662.653 million (30 June 2023: TZS 534,662.653 million), which is the same as the approved budget for the previous year (30 June 2023: decrease by 49,492.981 million), equivalent to 0.00% (30 June 2023: decrease of 8.47%).

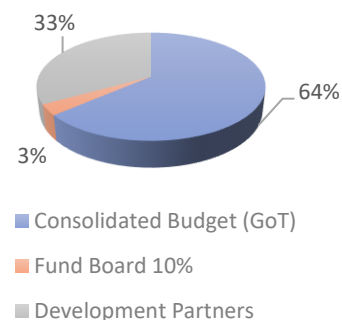
ii) Development Programme

The total Development Program final budget for the year ended 30 June 2024 was TZS 550,705.722 million (30 June 2023: TZS 1,281,811.791 million) which was a decrease of approved final budget by TZS 731,106.069 million (30 June 2023: decrease TZS 143,059.979 million), equivalent to a decrease of 57.04% (30 June 2023: decrease by 10.04%).

Analysis of Development Budget FY 2023/24



Analysis of Development Budget FY 2022/23





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The total Development Program final budget for the year ended 30 June 2024 comprises as follows; TZS 420,881.505 million (30 June 2023: TZS 816,868.002) from the Government of Tanzania (GOT) which was 76.43% (30 June 2023: 64%), TZS 40,626.051 million (30 June 2023: 41,708.281 million) was from the Roads Fund 10% which was 7.38% (30 June 2023: 3%) and TZS 89,198.166 million (30 June 2023: 423,235.508 million) from Development Partners which was 16.20% (30 June 2023: 33%) of the development budget.

However, the decrease in the budget has affected the implementation status for development projects and therefore lessened performance in general;

The Development program's final budget can be further explained according to the source of funds as follows:

Consolidated Funds - Development Programme approved budget during the year ended 30 June 2024 was TZS 420,881.505 million (30 June 2023: TZS 816,868.002 million), which is a decrease of approved budget by 395,986.497 million (30 June 2023: 86,688.133 million), equivalent to a decrease of 48.48% (30 June 2023: 9.59%);

- 10% Road Fund - Development Programme approved budget during the year ended 30 June 2024 was TZS 40,626.051 million (30 June 2023: TZS 41,708.281 million), which is a decrease of approved budget by 1,082.230 million (30 June 2023: decrease by 12,909.608 million), equivalent to a decrease of 2.59% (30 June 2023: decrease of 23.64%); and

Development Partner - Development Programme approved budget during the year ended 30 June 2024 was TZS 89,198.166 million (30 June 2023: TZS 423,235.508 million), which is a decrease of approved budget by 334,037.342 million (30 June 2023: decrease by 43,462.238 million), equivalent to a decrease of 78.92% (30 June 2023: increase of 9.31%).

iii) Personal Emolument (PE)

Personal Emolument (PE) - approved budget during the year ended 30 June 2024 was TZS 33,926.978 million (30 June 2023: TZS 17,625.735 million), which is an increase of the approved budget by 16,301.243 million (30 June 2023: increase by 727.442 million), equivalent to an increase of 92.49% (30 June 2023: increase of 0.40%).

iv) Internally Generated

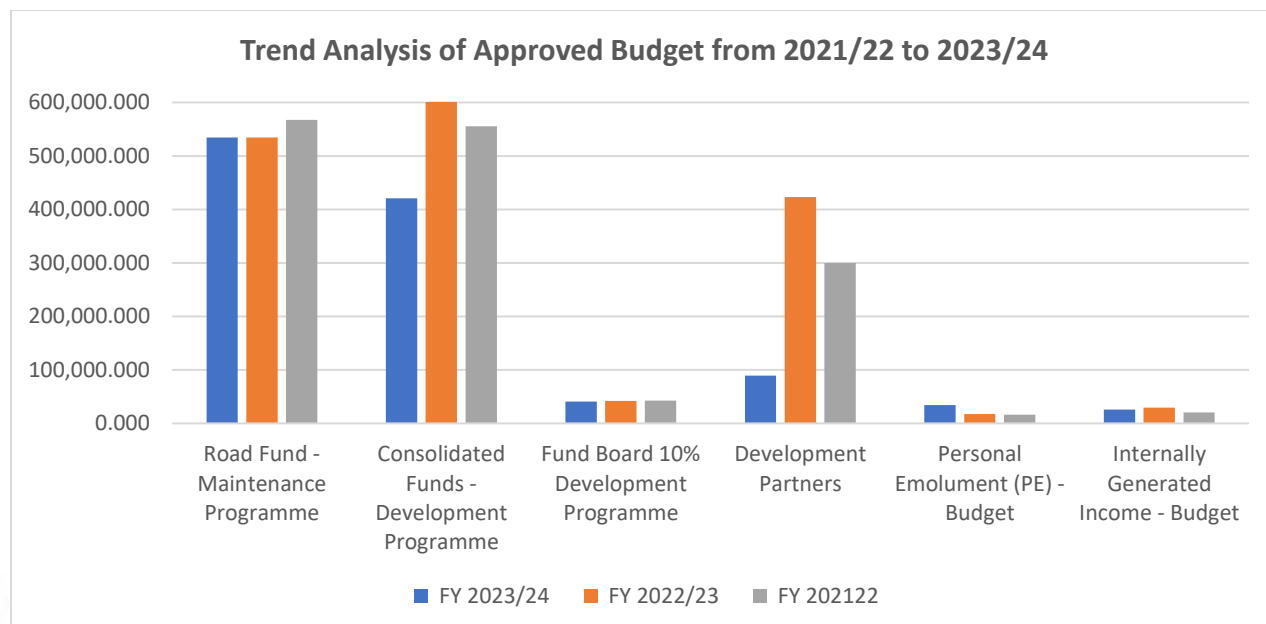
The budget for Internally Generated Income for the year ended 30 June 2024 was TZS 25,862.537 million (30 June 2023: TZS 29,585.600 million), which is a decrease of the approved budget by 3,723.063 million (30 June 2023: decrease by 509.840 million), equivalent to a decrease of 12.58 % (30 June 2023: increase by 1.75%).

The trend for three (3) years' budget is presented in **Chart 1** below.

Chart 1: Trend Analysis of Approved Budget from FY 2021/22 to FY 2023/24



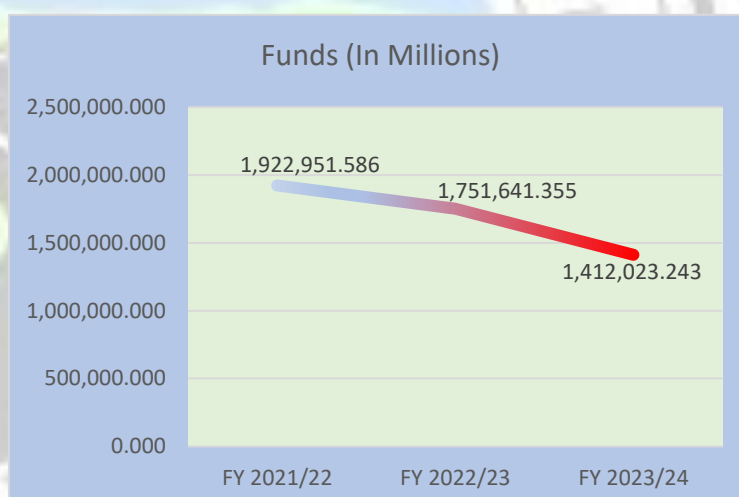
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(b) Funds Received

The Agency's total funds received during the year ended 30 June 2024 was TZS 1,412,023.243 million (30 June 2023: TZS 1,751,641.355 million), which is a decrease of TZS 339,618.112 million (30 June 2023: TZS 198,117.487 million), equivalent to a decrease of 18.22% (30 June 2023: 10.16%).

The funds as per the budget are explained here under;



i) The Roads Fund - Maintenance Programme

The Roads Fund - Maintenance Programme funds received during the year ended 30 June 2024 was TZS 408,524.963 million (30 June 2023: TZS 471,333.037 million), which is a decrease by TZS 62,808.074 million (30 June 2023: decrease by 112,822.597 million), equivalent to a decrease of 13.33% (30 June 2023: decrease of 19.31%). The funds were received through five (5) normal releases amounting to TZS 255,007.959 million for a year in reporting three (3) for the previous year amounting to TZS 128,055.055, and twenty (20) special releases amounting to TZS 25,461.949 million as follows: -

- (1) TZS 787.000 million for opening-up of Ngaka-Mbuyula Road in Ruvuma Region;
- (2) TZS 1,781.605 million for major Bridge Repair of Muhuwesi Bridge along Songea - Tunduru - Lumesule Road in Ruvuma Region;



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- (3) TZS 1,020.283 million special funds for review and updating of pavement and materials design manual and standard specifications for road works at RDU;
- (4) TZS 430.000 million for the widening of Kalambazite - Ilemba Road in Rukwa Region;
- (5) TZS 2,000.000 million to facilitate the passability Along Kasansa - Muze-Kilyamatundu Regional Road in Rukwa Region;
- (6) TZS 486.000 million for employment of Road Works Supervisors from Retired Experts in Mtwara Region;
- (7) TZS 1,000.000 million Loaned for Works Projects in Dodoma Region;
- (8) TZS 641.571 million for Road Repairs for the Ihumwa - Chamwino Road Project in Dodoma Region;
- (9) TZS 2,219.729 million for attending Urgent Works along Gairo-Dodoma-Kintinku Trunk Road in Dodoma Region;
- (10) TZS 1,000.000 million for emergency works for construction of Gehandu - Babati Trunk Road Due to Landslide at Kateshi in Manyara Region;
- (11) TZS 2,000.000 million for Road Safety Improvement Works Along Shelui - Nzega -Manonga, Tabora-Nyahua and Tabora-Ndono Trunk Roads in Tabora Region;
- (12) TZS 415.241 million for payment of TA (CHEIL) for EPC + F Projects;
- (13) TZS 1,000.000 million Funds (Loaned) for Emergency Works (Construction of Biriri Box Culvert along Himo Jct - KIA Jct) Due to Rainfall in Kilimanjaro Region;
- (14) TZS 2,680.520 million Loaned for Emergency Works Along Mwembe - Myamba - Ndugu Road and Lembeni - Kilomeni - Lomwe Road and Kikafu Juu Bridge in Kilimanjaro Region;
- (15) TZS 2,000.000 million Loaned for Restoration of Passability of Damaged Roads and Bridges Caused by El Nino Rains Within Dar es Salaam Region;
- (16) TZS 2,000.000 million Loaned for Maintenance of Damaged Roads Sections Caused by El Nino Rains Within Dar es Salaam Region;
- (17) TZS 1,000.000 million Loaned for Jangwani Msimbazi River Protection Works in Dar es Salaam Region;
- (18) TZS 1,000.000 million Loaned for Emergency Works Due to Rainfall in Lindi Region;
- (19) TZS 1,000.000 million Loaned for Attending Emergency Works Along Hasamba - Izyila - Itumba - Galula - Namkukwe Roads in Songwe Region; and
- (20) TZS 1,000.000 million Loaned for Emergency Works Due to El-Nino Rainfall in Morogoro Region.



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ii) Development Programme

The total Development Program funds received for the year ended 30 June 2024 was TZS 944,228.765 million (30 June 2023: TZS 1,233,817.372 million) which was a decrease by TZS 289,588.607 million (30 June 2023: an increase by TZS 85,811.783 million), equivalent to a decrease of 23.47% (30 June 2023: increase of 6.50%).

The total Development Program funds for the year ended 30 June 2024 comprises the following; TZS 403,402.127 million (30 June 2023: TZS 770,702.692) from the Government of Tanzania (GoT) which was 43% (30 June 2023: 63%), TZS 24,272.464 million (30 June 2023: 32,182.879 million) was from the Roads Fund 10% which was 2% (30 June 2023: 3%) and TZS 516,554.174 million (30 June 2023: 423,235.508 million) from Development Partners which was 55% (30 June 2023: 34%) of the development budget,

The Development program funds can be further explained according to sources as follows.

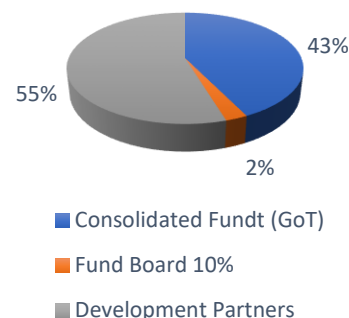
Consolidated Funds - Development Programme funds received during the year ended 30 June 2024 was TZS 403,402.127 million (30 June 2023: TZS 770,702.692 million), which is a decrease of 367,300.565 million (30 June 2023: 29,206.692 million), equivalent to a decrease of 47.66% (30 June 2023: 3.65%).

This includes Funds for FY 2022/23 amounting to TZS 308,311.729 million that was received in FY 2023/24 for payments of verified outstanding debts for Road projects executed in FY 2022/23; Funds for FY 2022/23 amounting to TZS 32,323.735 million that was received in FY 2023/24 for payments of verified outstanding debts for projects executed in FY 2022/23; and the special releases amounting to TZS 74,482.496 million. The special releases are as follows: -

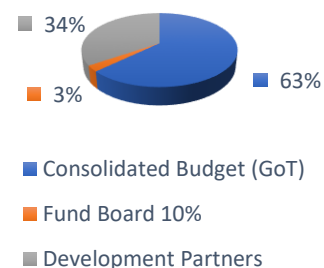
- TZS 2,334.333 million for litigation expenses in favor of ABLA Estate Developers & Agency Co LTD land case No. 206 of 2014; and
- TZS 72,148.163 million being special releases that were received in FY 2023/24 to cover for emergency works instigated by El-Nino and Hidaya phenomena.

10% Roads Fund - Development Programme funds received during the year ended 30 June 2024 was TZS 24,272.464 million (30 June 2023: TZS 39,879.172 million), which is a decrease by 15,606.708 million (30 June 2023: decrease by 13,142.853 million), equivalent to a decrease of 39.13% (30 June 2023: increase of 24.79%). This includes a special fund amounting to TZS 2,240.000 million. The special releases are as follows.

Analysis of Development Funds Received FY 2023/24



Analysis of Development Funds Received FY 2022/23





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- (1) TZS 1,240.000 million for Upgrading of Makambako Township Roads to Bitumen Standard in Njombe Region; and
 - (2) TZS 1,000.000 million for Emergency Works Caused by El-Nino Rainfall along Itoni - Ludewa-Manda and Ikonda - Lupila - Mlangali Road in Njombe Region.
- Development Partners - Development Programme funds received during the year ended 30 June 2024 was TZS 516,554.174 million (30 June 2023: TZS 423,235.508 million), which is an increase by 93,318.666 million (30 June 2023: decrease by 43,462.237 million), equivalent to an increase of 22.05% (30 June 2023: a decrease by 9.31%).

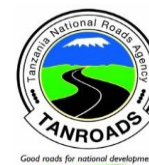
These funds are part of Loans and Grants that the Government has received because of commitments with the Development Partners. The ongoing projects which are implemented using Development Partners' funds are listed in **Table 2**.

Table 2: D - Funds for the year ended 30 June 2024

S/ N	Donor	Project Code	Project Name	Project Section	Total
1	World Bank	4285	Dar-Es-Salaam Urban Transport Improvement Project	BRT Phase 3	84,068.004
				BRT Phase 1	2,992.278
				BRT Phase 4	32,602.600
				Ubungu Kimara	12,202.893
				OTHERS (DUTP)	15,109.714
			RISE	Contractor - RISE (Iringa-Kilolo Road)	9,064.046
				Consultant - RISE (Iringa-Kilolo Road)	103.631
				Others-RISE (Iringa-Kilolo Road)	710.376
		4129	Tanzania Transport Integration Project	Lusahunga - Rusumo- Contractor	27,604.728
				Lusahunga - Rusumo- Consultant	955.942
				Others (TanTIP)	2,578.702
					-
2	African Developm ent Bank (AfDB)	4148	Tabora-Ipole-Koga	Tabora - Koga-Mpanda	7,526.548
		4197	Mbinga - Mbambabay	Mbinga - Mbambabay	-
		4146	Dodoma City Outering Road	Dodoma Outering Road	34,437.155
		4101	Bagamoyo- Horohoro/Lungalunga	Bagamoyo - Lungalunga	25,738.742
		4286	Construction of Msalato Airport	Msalato Airport	73,181.315
				Others	1,573.517
			Mnivata Masasi Road	Mnivata - Masasi Road	35,482.183
			Bus Rapid Transport Project	BRT Phase 2	22,967.749



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		4164	Multinational Rumonge-Gitaza - Kabingo	Kabingo - Kasulu - Manyovu	72,838.283
	EIB	4159	Improvement to Regional Airports (Construction and Rehabilitation)	Tabora Airport	4,391.969
		4159		Kigoma Airport	10,891.050
		4221		Sumbawanga Airport	13,498.757
		4222		Shinyanga Airport	1,138.058
					-
4	OPEC	1231	Malagarasi - Ilunde - Uvinza	Malagarasi Ilunde Uvinza	987.104
	ADFD			Malagarasi Ilunde Uvinza	864.171
	OPEC			Kazilambwa-Chagu	1,416.049
	ADFD			Kazilambwa-Chagu	46.480
				Others	392.039
5	Kuwait Fund	4031	Tabora - Nyahua - Chaya	Nyahua - Chaya	1,435.094
7	EDF	4147	Kidatu - Ifakara - Malinyi-Londo - Lupilo	Mikumi-Kidatu-Ifakara	19,754.997
					-
Total					516,554.174

iii) Personal Emolument (PE)

Personal Emolument (PE) - funds received during the year ended 30 June 2024 was TZS 33,926.978 million (30 June 2023: TZS 17,625.735 million), which is an increase by 16,301.243 million (30 June 2023: 727.442 million), equivalent to an increase of 92.49% (30 June 2023: 4.13%).

iv) Internally Generated Funds

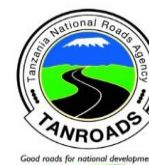
Internally Generated funds received during the year ended 30 June 2024 amounted to TZS 25,342.537 million (30 June 2023: TZS 28,865.211 million), which is a decrease by 3,522.674 million (30 June 2023: decrease by 210.549 million), equivalent to a decrease of 12.20% (30 June 2023 decrease of 0.72%). The decrease in total internally generated funds is attributed to decrease of transfers from other Government entities amounting to TZS 2,658.531 million (30 June 2023: TZS 4,711.450 million) which is a decrease by 2,052.919 equivalent to 43.57%. Other revenue increased due to the effective planning and full use of GEPG for all billing of revenues.

Internally Generated funds are used for payments of other operating expenses related to administrative operations like responsibility and extra duties allowances.

The analysis of Transfers from other Government entities is detail in the **Table 3** below;



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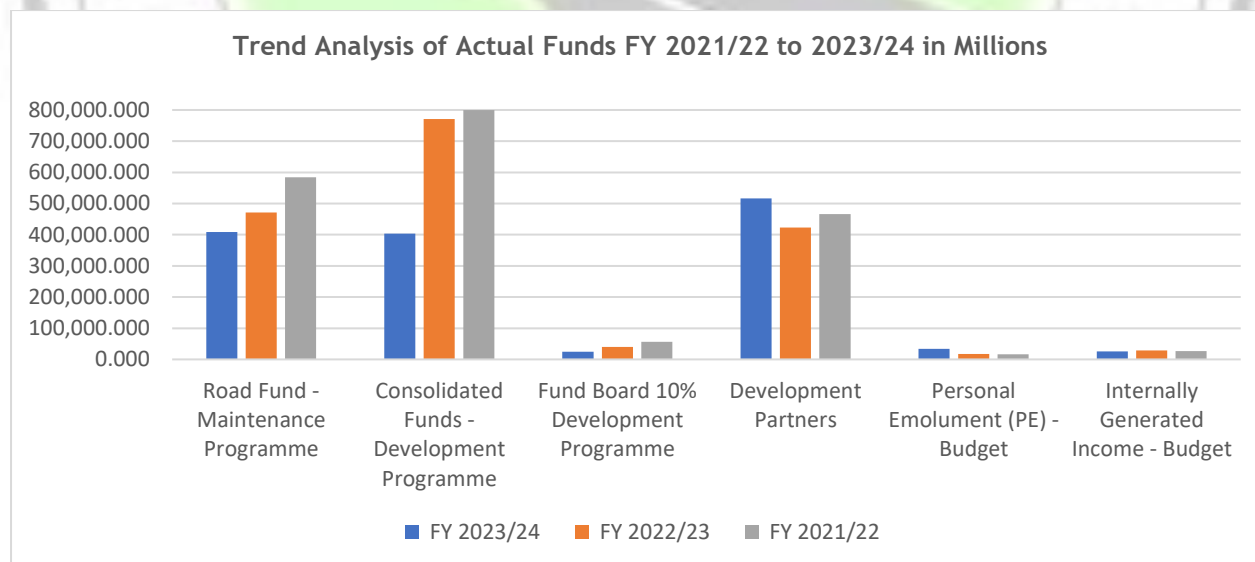
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Table 3: Transfer from other Government entities

Sno	Organization	Description	Total (TZS Million)
1	Tanzania Electricity Supply Co. Ltd (TANESCO)	Supervision Allowance for TECU for Construction of Stiegler's Gorge at JNHPP	854.355
2	Tanzania Ports Authority (TPA)	Consultancy Services for Kwala Dry Port	459.661
3	Ministry of Lands	Construction of Access Road to Msalato Satellite City	693.253
4	Institute of Finance Management	Construction of Access Road to Institute of Finance Management - Geita	447.488
5	Geita Gold Mining Limited	External Works Release Supply, Installation, Connection, Testing, and Commissioning of Street Lights and Traffic/Pedestrian Crossing Signals at Masumbwe Town	203.774
Total			2,658.531

The Trend for three (3) years funds received is presented in **Chart 2** below.

Chart 2: Trend Analysis of Actual Funds from FY 2021/22 to FY 2023/24



3.12.4 Significant Aspects of the Agency Operating Activities

The Agency entered into an Annual Performance Agreement with the RFB for road maintenance, with the Ministry of Works for road development projects, and Treasury Registrar for monitoring and measuring performance against targeted output. The performance of TANROADS with respect to the Agency's Operating Activities conformed with the MoUs signed as detailed here under;



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a) Implementation of Road Maintenance Projects

Road maintenance is normally carried out on the national road network as specified in the Roads Act 2007 and any other roads falling under the category upon subsequent reclassifications. The overall road network condition was assessed in June 2024 and results indicated that 36% (30 June 2023: 36%) of the roads were good, 53% (30 June 2023: 53%) were fair and 11% (30 June 2023: 11%) were poor. The assessed national roads network by 30 June 2024 was 37,225.72 km which comprises 12,336.02 km of trunk roads and 24,889.70 km of regional roads. The length for each class of roads is as shown in **Table 4** below.

Table 4: The Length of the Roads Network

Roads Type	Paved (Km)	Unpaved (Km)	Total Length (Km)
Trunk	9,555.75	2,780.27	12,336.02
Regional	2,640.32	22,249.38	24,889.70
Total	12,196.07	25,029.65	37,225.72

Maintenance Projects include the construction of Bridges and Weighbridges, periodic and routine maintenance works, bridge preventive and spot Improvements. The financial performance as at 30 June 2024, is summarized in **Table 5** below.

Table 5: Financial Performance of Maintenance Projects as at 30 June 2024

Category	Final Budget (Million TZS)	Actual (Million TZS)	Achievement of Annual Plan (%)
Roads Fund Board Maintenance - Budget	534,662.653	279,737.789	53.32
Total	534,662.653	279,737.789	53.32

During the year under review, outstanding certified works were not settled and rollover commitment from maintenance projects was TZS 89,014.199 million (30 June 2023: TZS 65,888.992million) and TZS 2,144,068.575 million (30 June 2023: TZS 125,899.406 million) respectively as detailed in the **Table 6** below.

Table 6: Summary of Outstanding Commitments on Maintenance Projects as at 30 June 2024

S/N	REGION	CONTRACT AMOUNT (TZS MILLIONS) (A)	AMOUNT CERTIFIED (TZS MILLIONS) (B)	AMOUNT PAID (TZS MILLIONS) (C)	ACCRUED (TZS MILLIONS) (B-C)	OUTSTANDING COMMITMENT (TZS MILLIONS) (A-B)
1	ARUSHA	20,462.562	14,232.112	13,502.682	729.430	6,230.449
2	COAST	39,974.878	19,543.291	11,576.907	7,966.384	20,431.587
3	DAR ES SALAAM	31,974.878	18,186.653	14,881.780	3,304.873	13,788.225
4	DODOMA	15,468.263	12,805.227	7,207.937	5,597.290	2,663.036
5	GEITA	9,162.189	5,752.381	2,680.876	3,071.505	3,409.807
6	IRINGA	11,482.815	4,658.760	3,471.360	1,187.401	6,824.055
7	KAGERA	21,502.185	11,247.614	8,296.568	2,951.046	10,254.570
8	KATAVI	12,593.029	9,896.413	5,287.879	4,608.534	2,696.616



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S/N	REGION	CONTRACT AMOUNT (TZS MILLIONS) (A)	AMOUNT CERTIFIED (TZS MILLIONS) (B)	AMOUNT PAID (TZS MILLIONS) (C)	ACCRUED (TZS MILLIONS) (B- C)	OUTSTANDING COMMITMENT (TZS MILLIONS) (A-B)
9	KIGOMA	16,076.180	8,000.570	5,239.332	2,761.238	8,075.609
10	KILIMANJARO	15,926.489	3,933.722	3,933.722	-	11,992.768
11	LINDI	15,371.609	9,923.719	6,550.682	3,373.037	5,447.890
12	MANYARA	19,166.932	17,100.129	7,616.007	9,484.122	2,066.803
13	MARA	7,615.910	4,582.314	2,671.719	1,910.595	3,033.596
14	MBEYA	14,766.932	11,030.507	7,671.808	3,358.699	3,736.425
15	MOROGORO	4,243.987	2,794.285	991.568	1,802.717	1,449.702
16	MTWARA	13,255.769	5,363.584	3,903.292	1,460.292	7,892.186
17	MWANZA	9,917.332	9,082.184	3,962.075	5,120.110	835.148
18	NJOMBE	9,491.587	874.019	874.019	-	8,617.567
19	RUKWA	10,921.782	6,192.312	956.816	5,235.496	4,729.470
20	RUVUMA	22,804.741	18,679.118	13,019.604	5,659.514	4,125.623
21	SHINYANGA	12,991.005	6,463.017	3,673.412	2,789.606	6,527.987
22	SIMUYU	8,785.420	7,007.029	3,820.341	3,186.688	1,778.392
23	SINGIDA	14,590.380	6,858.567	2,217.446	4,641.122	7,731.813
24	SONGWE	11,810.060	8,574.439	8,574.439	-	3,235.621
25	TABORA	2,557.088	1,257.011	500.000	757.011	1,300.077
26	TANGA	11,332.831	6,721.894	3,689.137	3,032.757	4,610.937
27	HEADQUARTERS	3,512,325.265	1,521,742.650	1,516,717.918	5,024.732	1,990,582.616
TOTAL		3,896,572.099	1,752,503.524	1,663,489.325	89,014.199	2,144,068.575

b) Implementation of Development Projects

The development program comprises projects fully funded by the Government of Tanzania (GoT) and those funded jointly with other multilateral and bilateral development partners. The projects include the construction of new roads and bridges, widening, rehabilitation, and upgrading of existing roads as well as construction the of TANROADS Headquarters building in Dodoma region.

The financial performance as at 30 June 2024 is summarized in **Table 7** below.

Table 7: Financial Performance of Development Projects (Roads and Bridges) during the Year

Road Class	Category	Final Budget (Million TZS)	Actual (Million TZS)	Achievement of Annual Plan (%)
Trunk	Consolidated	308,472.100	305,060.165	98.89
	Roads Fund	13,679.441	10,693.942	78.18
	Development partners	70,909.476	411,879.509	529.86
Regional	Consolidated Roads	77,734.059	77,734.059	100.00
	Roads Fund	26,946.610	13,578.522	50.39
Office Building	Consolidated	4,000.000	0.000	0.00
Total		501,741.686	818,946.197	857.32

During the year under review the outstanding certified works not settled and rollover commitment from development projects was TZS 1,196,180.022 million (30 June 2023: TZS



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642,848.715 million) and TZS 1,468,754.907 million (30 June 2023: TZS 2,660,898.751 million) respectively as detailed in the **Table 8** below.

Table 8: Summary of Outstanding Commitments on Development Projects as at 30 June 2024.

S/N	REGION	CONTRACT AMOUNT (TZS MILLIONS) (A)	AMOUNT CERTIFIED (TZS MILLIONS) (B)	AMOUNT PAID (TZS MILLIONS) (C)	ACCRUED (TZS MILLIONS) (B-C)	OUTSTANDING COMMITMENT (TZS MILLIONS) (A-B)
1	ARUSHA	9,237.854	7,418.128	2,263.942	5,154.185	1,819.726
2	COAST	50,635.128	33,455.148	8,378.688	25,076.460	17,179.980
3	DAR ES SALAAM	307,881.399	234,576.912	195,986.722	38,590.190	73,304.488
4	DODOMA	80,926.577	66,189.992	37,886.754	28,303.238	14,736.585
5	GEITA	17,865.286	12,251.658	6,125.829	6,125.829	5,613.627
6	IRINGA	24,667.880	22,885.738	5,251.342	17,634.397	1,782.141
7	KAGERA	58,986.482	38,081.600	10,337.043	27,744.557	20,904.882
8	KATAVI	267,722.076	7,148.427	1,128.175	6,020.252	260,573.649
9	KIGOMA	12,396.285	12,396.285	1,038.336	11,357.949	-
10	KILIMANJARO	44,717.182	28,487.172	3,752.710	24,734.462	16,230.010
11	LINDI	2,907.026	1,155.651	109.992	1,045.658	1,751.375
12	MANYARA	18,549.832	9,672.998	3,499.871	6,173.128	8,876.834
13	MARA	20,307.168	17,347.181	7,779.446	9,567.735	2,959.987
14	MBEYA	118,183.911	89,496.267	75,946.254	13,550.013	28,687.644
15	MOROGORO	3,004.892	3,004.892	385.542	2,619.351	-
16	MTWARA	20,646.801	11,828.982	9,703.778	2,125.204	8,817.819
17	MWANZA	37,264.924	4,393.512	1,496.079	2,897.432	32,871.412
18	NJOMBE	7,769.027	4,629.777	-	4,629.777	3,139.249
19	RUKWA	5,928.755	4,923.533	433.002	4,490.531	1,005.222
20	RUVUMA	17,290.510	14,825.166	-	14,825.166	2,465.343
21	SHINYANGA	3,123.158	2,665.135	1,217.172	1,447.963	458.023
22	SIMIYU	16,521.320	8,940.794	5,377.250	3,563.543	7,580.526
23	SINGIDA	13,835.197	13,835.197	-	13,835.197	-
24	SONGWE	12,632.322	10,819.360	2,568.583	8,250.777	1,812.962
25	TABORA	2,328.519	1,659.917	-	1,659.917	668.603
26	TANGA	26,653.871	21,053.273	12,265.088	8,788.184	5,600.599
27	HEADQUARTERS	2,109,306.402	1,159,392.180	253,423.254	905,968.926	949,914.222
	TOTAL	3,311,289.781	1,842,534.874	646,354.852	1,196,180.022	1,468,754.907

c) Construction and Rehabilitation of Airports

In line with the newly assigned responsibilities, the Agency continued with the construction, rehabilitation, and extensions of runways and installation of Airfield Ground Lights at various airports within Tanzania mainland. These include Mwanza Airport, Tabora Airport, Dodoma



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Airport, Mtwara Airport, Songea Airport, Msalato, Geita, Iringa, Musoma, Tabora, Shinyanga, Sumbawanga and Songwe Airport.

The condition of airport infrastructure and facilities for most of the fifty-nine (59) Government-owned airports is poor. Only two (2) international airports (JNIA and KIA) and Twelve (12) domestic airports have paved runways in good condition. For the remaining forty-five (45) airports, three (3) have paved runways, but are in poor condition, while forty-two (42) have either gravel or grass runways. The airports installed with Airfield Ground Lighting (AGL) to allow night operations are only nine (9).

Construction and rehabilitation of airports include upgrading/construction of terminal buildings, and upgrading/rehabilitation of runways, taxiways, and aprons. The program comprises airport projects fully funded by the Government of Tanzania (GoT) and those funded jointly with other multilateral and bilateral development partners. The financial performance as at 30 June 2024, is summarized in **Table 9** below.

Table 9: Financial Performance of Airport as at 30 June 2024

Category	Final Budget (Million TZS)	Actual (Million TZS)	Achievement of Annual Plan (%)
Consolidated	48,082.585	20,607.903	42.86
Development partners	18,288.690	104,674.665	17.47
Total	66,371.275	125,282.568	60.33

During the year under review, outstanding certified works not settled and rollover commitment from Airport projects was TZS 99,029.201 million (30 June 2023: TZS 57,097.010 million) and TZS 210,960.470 million (30 June 2023: TZS 153,272.475 million) respectively as detailed in the **Table 10** below.

Table 10: Summary of Outstanding Commitments on Airport Projects as at 30 June 2024

S/N	Project/ Contract Name	Total Contract Sum (Tshs) A	Certified Amount (Tshs) B	Amount Paid up to 30th June 2024 (Tshs) C	Accrued Amount (Tshs) (B-C)	Outstanding Commitment (A-B)
1	Msalato International Airport - Phase 1: Lot 1 (Package 1: Infrastructure)	165,627.031	16,562.031	16,205.040	356.991	149,065.000
2	Msalato International Airport - Phase 1: Lot 1 (Package 2: Building)	590,104.969	200,776.970	200,280.189	496.781	389,327.999
3	Mtwara Airport Phase I	181,753.259	170,848.338	162,829.117	8,019.221	10,904.921
4	Iringa Airport	63,742.722	43,742.748	18,104.473	25,638.275	19,999.974
5	Songea Airport	96,854.427	70,234.221	58,102.059	12,132.162	26,620.206



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S/N	Project/ Contract Name	Total Contract Sum (Tshs) A	Certified Amount (Tshs) B	Amount Paid up to 30th June 2024 (Tshs) C	Accrued Amount (Tshs) (B-C)	Outstanding Commitment (A-B)
6	Geita Airport	108,538.870	79,192.211	76,450.641	2,741.570	29,346.659
7	Mwanza Airport Lot1 And 2	185,052.773	133,010.125	118,360.951	14,649.174	52,042.648
8	Moshi Airport	5,111.232	4,231.260	771.446	3,459.814	879.972
9	Terminal III Jnia	10,178.875	9,123.254	1,654.068	7,469.186	1,055.621
10	Songwe Airport - Runway	13,852.487	11,758.252	9,331.565	2,426.687	2,094.235
11	Songwe Airport - Lighting	11,655.541	9,731.997	6,175.637	3,556.360	1,923.544
12	Songwe Airport - Balance Works Terminal Building	13,579.086	7,994.611	7,618.125	376.486	5,584.475
13	Musoma Airport	64,014.611	61,357.061	53,490.563	7,866.498	2,657.550
14	Rehabilitation And Upgrading of Tabora Airport (Phase 3)	36,001.231	20,091.759	19,082.247	1,009.512	15,909.472
15	Rehabilitation And Upgrading of Shinyanga Airport	102,159.012	102,047.337	101,935.662	111.675	111.675
16	Rehabilitation And Upgrading of Kigoma Airport (Phase 2)	111,560.109	106,841.300	98,122.491	8,718.809	4,718.809
		1,759,786.235	1,047,543.475	948,514.274	99,029.201	712,242.760

d) Research and Development Unit

The Research and Development Unit (RDU) previously known as Central Materials Laboratory (CML) section is under the Chief Engineer of Research and Development Unit with main objective of conducting researches, monitoring, and controlling quality standards through testing of construction materials.



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Slab Compactor: Used to measure asphalt slab specimen

During the year the RDU was involved in enhancement of testing procedures for construction materials through introduction of modern technology performance based appropriate asphalt mix design guideline. In the FY 2023/24, the RDU conducted testing and compilation of data; completed Draft Manual; Preliminary and advanced testing continue and data for compilation in the draft guideline; and Declaration of RDU staff testing competencies in progress and continue finalization of aspects to comply with laboratory management system.

The RDU is financed by funds from 10% RFB for enhancement of testing, RFB Maintenance funds for pavement monitoring and from own sources (material testing fees & consultations) to cover administrative cost/expenses.



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Universal Testing Machine for testing Soil and Asphalt (Stress and Strain behavior)

e) Vehicle Axle Load Control

The Vehicle Axle Load Control is a routine exercise undertaken by TANROADS to control vehicles overloading along the trunk and regional roads network. Both fixed and portable weighbridges are used in the exercise. Vehicle Axle Load Control Program in FY 2023/24 comprised of;

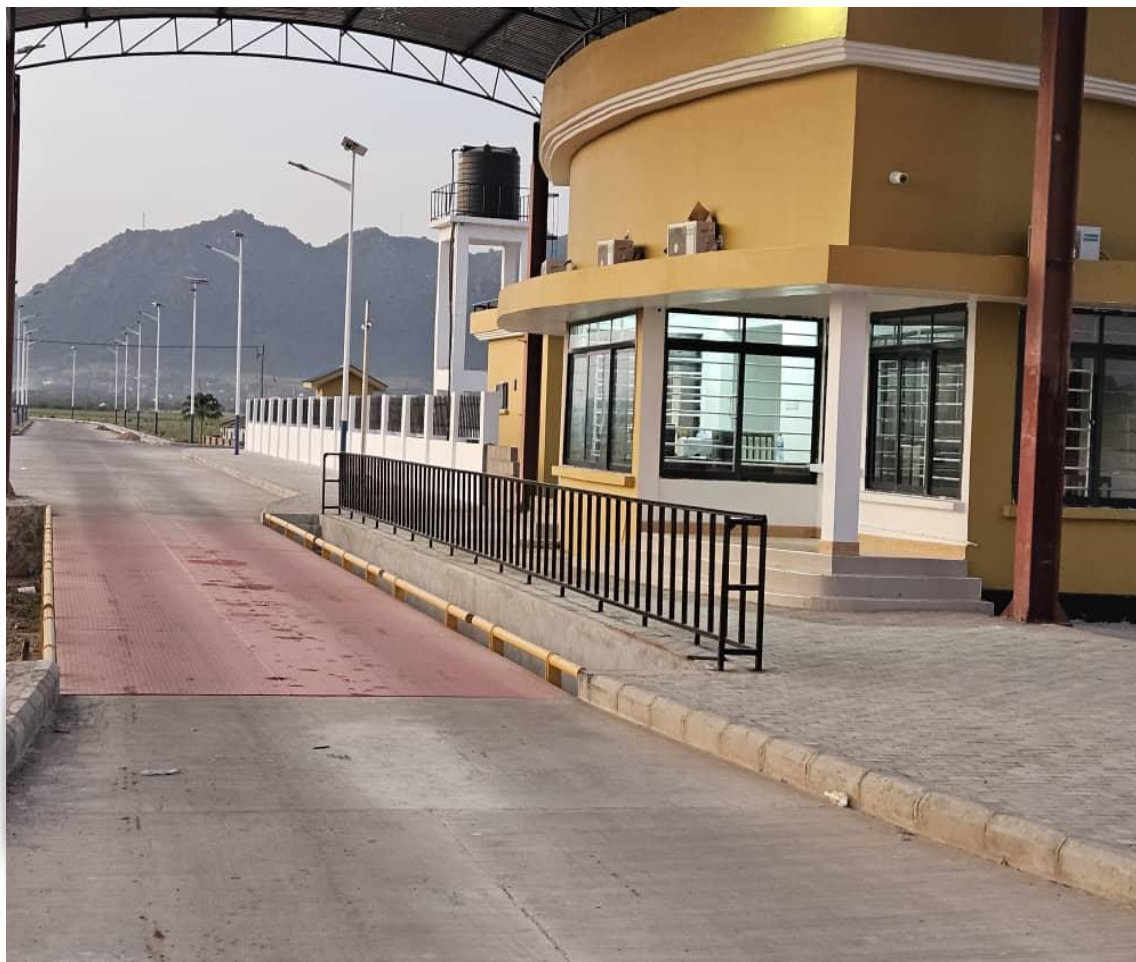
- (i) Operations of weighing vehicles are done at 79 Permanent/Fixed stations composed of 121 Weighbridge platforms and 22 Mobile sites, including 20 Weigh-in-Motion (WIM) located in Tanzania mainland, for surprise checks. However, according to the East Africa Community Vehicle Load Control Act, 2016 and its Regulations 2018 No. 4(5) which came into effect in 1 March 2019, mobile weighbridges are used for surprise checks only and not for computation of overloaded weight and charging.
- (ii) Repair and improvement of weighbridges and attending to workshops related projects under East Africa Cooperation in connection with Vehicle Axle Load Control.



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Rubana

Weighbridge Station - Mara

The list of fixed weighbridges and their locations as at 30 June 2024 is detailed in **Table 11** below.

Table 11: List of Fixed Weighbridges and their Locations as at 30 June 2024

S/N	Weighbridge Station	Region	Road No.	Road Name	Type of Fixed Weighbridge	No. of Platforms	W.I.M Scale	Scanner
1	Makuyuni	Arusha	T005	Minjingu-Arusha	Single axle weigher	1	-	-
2	Kimokouwa East	Arusha	T002	Arusha - Namanga	Multideck	4	1	-
3	Kimokouwa West	Arusha	T002	Arusha - Namanga	Multideck	4	1	-
4	Msata East	Coast	T003	Chalinze-Manga	Axle Group Scale	1	-	-
5	Msata West	Coast	T003	Chalinze-Manga	Axle Group Scale	1	-	-
6	Mkuranga East	Coast	T007	Kongowe-Kimanzichana	Single axle Weigher	1	-	-



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S/N	Weighbridge Station	Region	Road No.	Road Name	Type of Fixed Weighbridge	No. of Platforms	W.I.M Scale	Scanner
7	Mkuranga West	Coast	T007	Kimanzichana - Kongowe	Axle Group Scale	1	-	-
8	Vigwaza South	Coast	T001	Mlandizi-Chalinze	Multideck Scale	4	1	-
9	Vigwaza North	Coast	T001	Mlandizi-Chalinze	Multideck Scale	4	1	-
10	Makofia North	Coast	T035	Bagamoyo-Msata	Axle Group Scale	1	-	-
11	Makofia South	Coast	T035	Bagamoyo-Msata	Axle Group Scale	1	-	-
12	Nala	Dodoma	T003	Dodoma - Kintinku	Axle Group Scale	1	2	-
13	Kurasini East	DSM	T025	Mandela Road	Multideck Scale	4	-	-
14	Kurasini West	DSM	T025	Mandela Road	Multideck Scale	4	-	-
15	Kunduchi	DSM	T026	Bagamoyo Road	Single axle weigher	1	-	-
16	Bwanga	Geita	T004	Bwanga-Nyamirorelwa	Axle Group Scale	1	-	-
17	Chato	Geita	R112	Chato - Bwanga	Single axle weigher	1	-	-
18	Wenda North	Iringa	T001	Tanzam Highway	Axle Group Scale	1	1	-
19	Wenda South	Iringa	T001	Tanzam Highway	Axle Group Scale	1	1	-
20	Kihorogota	Iringa	T005	Dodoma - Iringa	Axle Group Scale	1	-	-
21	Nyakahura	Kagera	T003	Mlele (Kagera/Geita) - Rusumo	Axle Group Scale	1	-	-
22	Mutukula	Kagera	T004	Mutukula - (Geita/Kagera brd)	Axle Group Scale	1	-	-
23	Kyamyorwa	Kagera	T004	Mutukula - (Geita/Kagera brd)	Axle Group Scale	1	-	-
24	Kyaka	Kagera	T039	Mtukula	Single axle weigher	1	-	-
25	Mgolokani	Katavi	T009	Starike-Mpanda	Single axle weigher	1	-	-
26	Kazegunga	Kigoma	T019	Kigoma - Simbo	Single axle weigher	1	-	-
27	Himo 1	Kilimanjaro	T002	HimoJct-Kia Jct	Axle Group Scale	1	-	-
28	Himo 2	Kilimanjaro	T002	Mkomazi - HimoJct	Axle Group Scale	1	-	-
29	Nangurukuru	Lindi	T007	DSM-Mingoyo	Axle Group Scale	1	-	-



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S/N	Weighbridge Station	Region	Road No.	Road Name	Type of Fixed Weighbridge	No. of Platforms	W.I.M Scale	Scanner
30	Mingoyo	Lindi	T006	Mtwara-Makambako	Axle Group Scale	1	-	-
31	Sirari East	Mara	T004	Simiyu Brd- Sirari	Multideck Scale	4	-	-
32	Sirari West	Mara	T004	Simiyu Brd- Sirari	Multideck Scale	4	-	-
33	Rubana North	Mara	T004	Simiyu Brd - Sirari	Multideck Scale	4	1	1
34	Rubana South	Mara	T004	Simiyu Brd - Sirari	Multideck Scale	4	1	1
35	Nyantare	Mara		Bunda - Kisorya	Axle Group Scale	1	-	-
36	Mdori	Manyara	T005	Babati - Arusha	Single axle Weigher	1	-	-
37	Mdori 2	Manyara	T005	Babati - Arusha	Axle Group Scale	1	-	-
38	Uyole	Mbeya	T010	Uyole - Kasumulu	Axle Group Scale	1	-	-
39	Matundasi	Mbeya	T010	Chunya - Makongorosi	Axle Group Scale	1	-	-
40	Mikumi North	Morogoro	T001	Tanzam Highway	Axle Group Scale	1	1	-
41	Mikumi South	Morogoro	T001	Tanzam Highway	Axle Group Scale	1	1	-
42	Mikese South	Morogoro	T001	Tanzam Highway	Axle Group Scale	1	1	-
43	Mikese North	Morogoro	T001	Tanzam Highway	Axle Group Scale	1	1	-
44	Dakawa North	Morogoro	T003	Morogoro - Dodoma	Multideck Scale	4	1	-
45	Dakawa South	Morogoro	T003	Morogoro - Dodoma	Multideck Scale	4	1	-
46	Ndumbwe	Mtwara	T006	Mtwara-Mingoyo	Single axle weigher	1	-	-
47	Usagara West	Mwanza	T004	Usagara-Mwanza	Axle Group Scale	1	-	-
48	Usagara East	Mwanza	T004	Mwanza- Shinyanga	Axle Group Scale	1	-	-
49	Makambako North	Njombe	T001	Tanzam Highway	Axle Group Scale	1	-	-
50	Makambako South	Njombe	T001	Tanzam Highway	Single axle weigher	1	-	-
51	Kanondo	Rukwa	T009	Lyamba-Iyamfipa Road	Axle Group Scale	1	-	-
52	Matai	Rukwa	T009	Singiwe - Matai - Kasanga Road	Axle Group Scale	1	-	-
53	Sisi kwa Sisi	Ruvuma	T006	Nakapanya- Tunduru	Axle Group Scale	1	-	-



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S/N	Weighbridge Station	Region	Road No.	Road Name	Type of Fixed Weighbridge	No. of Platforms	W.I.M Scale	Scanner
54	Lipokela	Ruvuma	T012	Songea-Mbamba bay	Axle Group Scale	1	-	-
55	Luhimba	Ruvuma	T006	Songea-Lukumbulu	Axle Group Scale	1	-	-
56	Mwendakulima	Shinyanga	T003	(Shinyanga/Mwanza Brd)	Axle Group Scale	1	-	-
57	Tinde	Shinyanga	T008	Tinde - (Shinyanga/GeitaBrd)	Axle Group Scale	1	-	-
58	Nyakabindi	Simiyu	T036	Ramadi-Bariadi	Single axle weigher	1	-	-
59	Njuki	Singida	T003	Kintinku-Singida-Malendi	Axle Group Scale	1	2	-
60	Itigi	Singida	T022	Itigi R/about-Mkiwa	Axle Group Scale	1	-	-
61	Mpemba	Songwe	T001	Tanzam Highway	Axle Group Scale	1	2	-
62	Nkangamo	Songwe	T009	Tunduma-Mkutano	Axle Group Scale	1	-	-
63	Ilolanguru	Tabora	T018	Tabora-Urambo	Single axle weigher	1	-	-
64	Puge 1	Tabora	T008	Tabora- Nzega	Axle Group Scale	1	-	-
65	Puge 2	Tabora	T008	Tabora- Nzega	Axle Group Scale	1	-	-
66	Horohoro East	Tanga	T013	Tanga - Horohoro	Multideck Scale	4	-	-
67	Horohoro West	Tanga	T013	Tanga - Horohoro	Multideck Scale	4	-	-
68	Pongwe South	Tanga	T013	Segera-Tanga	Axle Group Scale	1	-	-
69	Pongwe North	Tanga	T013	Segera-Tanga	Axle Group Scale	1	-	-
70	Kwachaga	Tanga	R521	Korogwe - Handeni	Axle Group Scale	1	-	-
71	Misima	Tanga	R518	Handeni - Mkata	Axle Group Scale	1	-	-
72	Kamsisi	Katavi	T009	Mpanda - Inyonga - Tabora	Axle Group Scale	1	-	-
73	Buruma South	Ruvuma	T012	Mbinga - Mbamba Bay	Axle Group Scale	1	-	-
74	Buruma North	Ruvuma	T012	Mbinga - Mbamba Bay	Axle Group Scale	1	-	-
75	Mkolye East	Tabora	T023	Tabora - Koga	Axle Group Scale	1	-	-
76	Mkolye West	Tabora	T023	Tabora - Koga	Axle Group Scale	1	-	-



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S/N	Weighbridge Station	Region	Road No.	Road Name	Type of Fixed Weighbridge	No. of Platforms	W.I.M Scale	Scanner
77	Mingoyo South	Lindi	T006	Mtwara - Mingoyo - Masasi	Axle Group Scale	1	-	-
78	Uvinza	Kigoma	T018	Uvinza - Kigoma	Axle Group Scale	1	-	-
79	Mughamo	Singida	T014	Singida - Babati	Axle Group Scale	1	-	-
Total						121	20	2

During the year, the total number of weighed vehicles at different weighbridge stations across the country was 10,732,591 vehicles (30 June 2023: 10,020,397 vehicles) a decrease of 712,194 vehicles, out of which 28,323 vehicles (30 June 2023: 6,009 vehicles) equivalent to 0.26% (30 June 2023: 0.06%) were overloaded beyond 5% tolerance weight hence were charged.

Weighbridge charges and collections for the year ended 30 June 2024 are analysed hereunder:

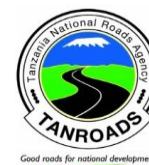
	TZS 'Million'
Opening Balance (Weighbridge Debtors)	653.714
Add: - Charged during the year	7,092.569
Total	7,746.283
Less: - Amount Collected:	
For charges made in previous years	72.587
For charges made during the year	7,092.569
Total collections during the year	7,165.156
Total Uncollected amount (Weighbridge Debtors)	581.127
Opening Balance (Weighbridge Payable)	686.973
Add: - Amount Collected	7,165.156
Total	7,852.129
Less: - Amount Transferred to RFB (Cash)	7,068.556
Balance (Weighbridge Payable)	783.572

During the year, the Agency had an opening balance of weighbridge payable of TZS 686.973 million and collections amounted to TZS 7,165.156 million, bringing the total weighbridge collections available to TZS 7,852.129 million.

Subsequently, TZS 7,068.556 million was transferred to the Road Fund Board, leaving a balance of TZS 783.572 reported as payable in the Statement of Financial Position. The cumulative debt



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amounting to TZS 581.127 million owing from transporters for overloading is reported as receivable in the Statement of Financial Position.

f) Road Safety, Environmental and Social Activities

- Road Safety

During the year ended 30 June 2024, the Agency planned to undertake various road safety activities. The average performance was 92.86% and achievements attained are summarized in Table 12 below.

Table 12: Achievements in Road Safety Activities

S/N	Activities planned	Unit	Plan	Achieved	%age Performance	Remarks
1.	Monitor the Implementation of Road Safety Activities in the Regions as per their Action Plans including assessing the condition of road signs, signs for disabled persons, road Markings, and other road furniture.	Number of Regions Monitored.	6	7	100%	Implemented as planned
2.	Carrying out Road Safety Review/Audit to the design reports submitted by the Consultants for three (3) stages Feasibility Studies, Preliminary Design, and Detailed Engineering Design.	Number of Reports reviewed/ Audited.	3	4	100%	Implemented as planned
3.	Monitor the Contractors' safety compliance during the implementation of construction works to the ongoing road projects.	Number of Projects Monitored.	3	3	100%	Implemented as planned
4.	Conduct Road Safety Audits (Pre-Opening and Post-Opening Stages) on the newly completed road projects and propose safety measures.	Number of road projects audited	2	1	50%	Implemented as planned
5.	Conduct On-job Training for the TANROADS staff (Managers/Engineers/Technicians & Other experts) on Road Safety Audits, Standard Road signing, and	Number of Training Conducted	1	1	100%	Implemented as planned



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S/N	Activities planned	Unit	Plan	Achieved	%age Performance	Remarks
	Blackspots countermeasures.					
6.	Conduct road safety Awareness Campaigns for the communities living along the project roads and at Various National Exhibitions on the safe use of roads.	Number of Campaigns Conducted	1	1	100%	Implemented as planned
7.	Supervise 5 Contracts of Consultancy Services for the Improvement of Road Safety, Road Safety Audits, Capacity Building, and Baseline Data Collection.	Several reports were received and reviewed.	3	3	100%	Implemented as planned
The average performance for road safety activities is 92.86%						

- Environment and Social Activities

During the year ended 30 June 2024, several environmental and social-related activities were planned to be undertaken. The average performance was 86% and achievements attained are summarized in Table 13 below.

Table 13: Achievements in Environmental and Social Activities

S/N	Activities Planned	Unit	Plan	Achieved	%age Performance	Remarks
1	Review of Environmental and Social Study reports:					
	a) Scoping Report and Terms of Reference.	Number of Reports reviewed	5	2	40%	Partially completed because the expected Reports were not submitted by respective Consultants.
	b) Environmental and Social Impact Assessment (ESIA) Reports and follow-up to its approval by NEMC.	Number of Reports reviewed	7	7	100%	Implemented as planned.



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S/ N	Activities Planned	Unit	Plan	Achieved	%age Performance	Remarks
	c) Properties Valuation Reports and follow-up its approval by the Chief Valuer.	Number of Reports reviewed	7	6	85.71%	Partially completed because the expected Reports were not submitted by respective Consultants.
	d) Resettlement Action Plan (RAP)	Number of Reports reviewed	7	7	100%	Implemented as planned.
	TOTAL		26	22	84.61%	-
2	Review and approval of site-specific Environmental and Social Management Plans (ESMP) Health and Safety Management Plans (HSMP) and HIV prevention program for ongoing projects.					
	a) Report of ESMP implementation from the on-going road projects	Number of ESMP reports reviewed	3	3	100%	Implemented as planned.
	b) Report of HSMP implementation from the on-going road projects	Number of HSMP reports reviewed	3	3	100%	Implemented as planned.
	c) Report of HIV & AIDS prevention programs from on-going road projects	Number of HIV/AIDS prevention program reports reviewed	3	2	66.66%	Not completed because the expected reports were not submitted by respective Contractors.
	TOTAL		9	8	88.89%	
3	Monitor the implementation of an Environmental and Social Management Plan (ESMP), Health and Safety Management Plan (HSMP), RAP Implementation, and HIV/AIDS	Number of projects monitored	3	3	100%	Implemented as planned.



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S/ N	Activities Planned	Unit	Plan	Achieved	%age Performance	Remarks
	prevention program for ongoing road projects.					
4	Prepare Terms of Reference (ToR) for Consultancy Services on Environmental and Social undertakings.	Number of ToR prepared	2	0	0%	Not Implemented as planned since there is no new projects emerged.
5	Supervise Consultancy Services for carrying out Baseline Data Collection and Monitoring of ESMP and RAP Implementation for road projects.	Number of reports received and approved.	3	3	100%	Implemented as planned.
6	Supervise Consultancy Services for Sensitization of HIV & AIDS, STI, TB mitigation, and Gender Issues	Number of reports received and approved	3	3	100%	Implemented as planned.
7	Conduct Job Training workshops on HIV/AIDS, Social, Valuation of Properties, and environmental issues for TANROADS Staff.	Number of workshops conducted and reports prepared	1	1	100%	Completed as planned.
8	Conduct Awareness campaigns on HIV, Environmental, and Social issues including Participation in the public holidays.	Number of Awareness Campaigns conducted	2	2	100%	Implemented as planned.
9	Conduct In-house studies on Social and environmental issues.	Number of awareness Campaigns conducted	1	1	100%	Implemented as planned.
	Total		50	43	86%	
Average Performance for Environmental and Social Issues 86%						

3.12.5 Significant Aspects of the Statement of Financial Performance

(a) Revenue

The Agency's total recognized revenue during the year was TZS 1,561,276.459 million (30 June 2023: TZS 1,943,107.027 million), which is a decrease of annual recognized revenue by TZS 381,830.568 million (30 June 2021: decrease by TZS 863,325.411 million), equivalent to an increase of 20% (30 June 2021: increase of 31%). The increase was attributed to:



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- i) The increase in recognized revenue from exchange transactions i.e. internally generated revenues through effective planning and full use of GEPG for all billing of revenues;
- ii) The increase in amortized grants as a result of special release funds received;
- iii) Transfers from other Government entities; and
- iv) Receipts from completed Projects.

(b) Expenses

The Agency's expenses for the financial year ended 30 June 2024 amounted to TZS 2,973,731.469 million (30 June 2023: TZS 2,957,566.899 million). The major components of expenditure during the year ended 30 June 2024 were:

- i) Wages, salaries, and employees benefit at TZS 100,131.088 million (30 June 2023: TZS 73,758.979 million), this increase was attributed to the additional 345 staff from 2,832 to 3,177 who were recruited, and some transferred from other Government organisations and staff salary adjustments because of arrears and performance appraisal for the financial year ended 30 June 2024;
- ii) Supplies and Consumables used at TZS 64,891.177 million (30 June 2023: TZS 59,616.828 million), There was an increase of TZS 5,274.349 million attributed to the increase of fuel cost which directly affects the cost of other supplies and consumable used during the financial year 2023/24; and
- iii) Routine repair and maintenance expenses at TZS 507,465.392 million (30 June 2023: TZS 595,712.194 million). This decreased by 88,246.802 million equivalent to 15%.

(c) Financial Performance

The deficit during the year was TZS -1,412,455.011 million (30 June 2023: TZS -1,014,459.872 million). This increase was attributed to a major decrease in revenue seen in (a) above and an increase in expenditure seen in (i-v) above for the reasons given.

3.12.6 Significant Aspects of the Statement of Financial Position

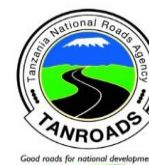
(a) Cash and Cash Equivalents

The Agency's cash and cash equivalents as of 30 June 2024 was TZS 33,929.768 million (30 June 2023: TZS 135,932.632 million), which is a decrease of TZS 102,002.864 million, equivalent to 75 %. This decrease was attributed to funds for the acquisition of property plant and equipment including work in progress, settlement of previous years' rollover outstanding and commitments works, and financing of operational activities that were not commensurate with released funds which in turn left the Agency with little cash in hand.

The Agency's bank balances include retention money mainly payable to contractors after the successful end of the defect liability period, together with payables of Weighbridge, and Road reserve charges which were not transferred to RFB at the end of the year.



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The funds amounting to TZS 11,576.743 million which the Agency could not utilize for its operations as these are for other entities; hence the Agency was left with a free balance of TZS 22,353.025 million which will be utilized to settle rollover commitments.

The detailed analysis of cash and cash equivalents as at 30 June 2024 is shown in **Table 14** below;

Table 14: Cash and Cash Equivalents Balance Analysis as at 30 June 2024

S.no	Bank Account	No. of Accounts	Cash Book Amount (TZS Million)	Bank Amount (TZS Million)
1	Administration and Operation Bank Account CRDB TZS	28	1,044.955	1,015.033
2	Basket Funding Bank Account CRDB TZS	1	55.514	55.514
3	Collection Bank Accounts CRDB TZS	1	41.135	-
4	Collection Bank Account NMB TZS	1	22.268	-
5	Development Bank Account CRDB TZS	27	12,739.254	12,951.931
6	FARA Agreement Account CRDB TZS	2	312.232	312.232
7	Maintenance Bank Account CRDB TZS	27	4,672.241	8,168.931
8	Retention Bank Account CRDB TZS	26	10,671.936	14,024.401
9	TANROADS - Development Collection Account BOT TZS	1	3,045.212	3,749.548
10	TANROADS - RFB Collection Account BOT TZS	1	1,675.214	1,426.102
11	TANROADS Collection Account BOT USD	1	200.687	200.687
12	TANROADS Basket Fund BOT TZS	1	0.00	0.00
13	Provision for Expect credit loss (ECL)		(550,879)	
	Total Cash and Cash Equivalent [A]	117	33,929.768	41,904.379
	Less Committed Funds as at 30 June 2023			
1	Retention Bank Account		10,671.936	10,671.936
2	Weighbridge Collections		783.572	783.572
3	Road Reserve Collections		121.235	121.235
	Total Committed Funds as at 30 June 2023 [B]		11,576.743	11,576.743
	Total Free Cash and Cash Equivalent with Agency Control [A-B]		22,353.025	30,327.636

(b) Receivables

The amount of Receivables as at 30 June 2024 was TZS 258,514.267 million (30 June 2023: TZS 163,022.601 million), the major part of the Receivables are contractors' advances (capital) and contractors' advances (recurrent) amounting to TZS 244,533.549 million and 12,850.102 million (30 June 2023: TZS 159,632.142 million and 2,533.408 million) respectively.



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(c) Prepayments

The amount of Prepayment as at 30 June 2024 was TZS 249.257 million (30 June 2023: TZS 3,068.968 million).

(d) Property Plant and Equipment

The property plant and equipment during the year ended 30 June 2024 stood at TZS 12,529,311.033 million (30 June 2023: TZS 14,123,145.093 million) the difference was attributed to Infrastructure Depreciation Charges being higher compared to the purchase of a motor vehicle, furniture and fitting, ICT equipment and reclassification of completed W.I.P to the respective asset class.

(e) Intangible Assets

The figure for intangible assets as at 30 June 2024 was TZS 1,319.260 million (30 June 2023: TZS 860.341 million) the difference was attributed to the impairment of the software traffic information data system during the year.

(f) Payables and Accrued Expenses

The payables and accrued expenses as at 30 June 2024 amounted to TZS 1,591,901.770 million (30 June 2023: TZS 939,217.412 million), a major part of the payables and accrued expenses is construction development works (capital) and Rehabilitation works amounting to TZS 1,230,657.281 million and TZS 64,699.091 million (30 June 2023: TZS 608,058.646 million and TZS 93,296.852) respectively.

(g) Overall Performance

The Agency's Statement of Financial Position as at 30 June 2024 reported Net Assets amounting to TZS 15,958,010.339 million (30 June 2023: TZS 17,370,465.350 million) which is composed of Taxpayers Fund worth TZS 18,610,784.021 million (30 June 2023: TZS 18,610,784.021 million) and Accumulated deficit of TZS 2,652,773.682 million (30 June 2023: TZS 1,240,318.671 million).

The Agency's total Current Assets amounted to TZS 293,957.128 million (30 June 2023: TZS 304,722.476 million) made up of Cash and Cash Equivalents TZS 33,929.768 million (30 June 2023: TZS 135,932.632 million); Receivables TZS 258,514.267 million (30 June 2023: TZS 163,022.601); Prepayments TZS 249.257 million (30 June 2023: TZS 3,068.968 million); and Inventories TZS 1,263.836 million (30 June 2023: TZS 2,698.274 million). The total current assets represented 1.7% (30 June 2023: 1.7%) of the total Assets.

The Agency's total Current Liabilities amounted to TZS 1,617,791.114 million (30 June 2023: TZS 1,057,630.591 million) made up of payables and accrued expenses of TZS 1,591,901.770 million (30 June 2023: TZS 939,217.412 million), Provisions for litigation amounting to TZS 935.461 million (30 June 2023: 2,763.717 million), and Deferred Grants amounting to TZS 24,953.883 million (30 June 2023: 115,649.462 million).



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Therefore, the current ratio which explains the Agency's ability to meet its short-term obligations as they fall due, stands at 0.18 (30 June 2023: 0.290). This indicates that the Agency cannot cover its current liabilities 0.18 times as at 30 June 2024 (30 June 2023: 0.29 times).

The Agency's total Non-Current Assets amounted to TZS 17,281,844.325 million (30 June 2023: TZS 18,123,373.463 million) made up of Property, Plant and Equipment at TZS 12,529,311.033 million (30 June 2023: TZS 14,123,145.093 million) and Intangible Assets at TZS 1,319.260 million (30 June 2023: TZS 860.341 million). There are also Works in Progress for the construction of office buildings, Airport, Roads, Weighbridge, and Bridges amounting to TZS 4,751,214.033 million (30 June 2023: TZS 3,999,368.029 million).

3.12.7 Description of Budget Information

The Agency's final revenue budget for the financial year ended 30 June 2024 was TZS 1,145,157.890 million (30 June 2023: TZS 1,863,685.779 million) this includes special and other funds amounting to TZS NIL million (30 June 2023: TZS 552,090.805 million), while the actual revenues for the year was TZS 1,412,023.243 million (30 June 2023: TZS 1,751,641.355 million) which is TZS -266,865.353 million (30 June 2023: TZS 112,044.424 million) under the final budget, equivalent to under-performance by -23.30% (30 June 2023: 6.01%). The major reason for this underperformance is attributed to under release of Roads Funds Board 10% Development funds and Consolidated Funds Development programmes for FY 2023/2024.

The final expenditure budget of the Agency for the financial year ended 30 June 2024 was TZS 1,145,157.890 million (30 June 2023: TZS 1,863,685.779 million) and the actual expenditure was TZS 1,515,883.672 million (30 June 2023: TZS 1,881,519.083 million), which was over the final budget by TZS 370,725,782 million (30 June 2023: TZS 17,833.304 million).

3.12.8 Analysis of Agency's External Environment

Every entity, including the Agency, is affected by its external environment. Thus, analysis of the external environment matters that might affect TANROADS's operations are summarized below:

(a) Legislative and Regulatory Environment

TANROADS is mandated to plan, design, construct, and maintain national roads and development of Airports under the Executive Agencies (The Tanzania National Roads Agency) (Establishment) Order GN. 293 of 2000 as amended by GN.350 of 2009 and GN. 232 of 2020. During the year, the Agency continued to implement its mandate aimed at witnessing a significant improvement with respect to quality, efficiency, and cost-effectiveness.

(b) Macro and Micro Economic Conditions

The construction industry was affected worldwide by the COVID-19 pandemic and the world's rise in fuel prices. Some Contractors delayed mobilizing key personnel and necessary equipment to commence major Works. Most of them have cited the COVID-19 pandemic as the main reason for the delay in mobilization from China and the rest of the world/ other parts of the world could not be easily mobilized to the site because of air traffic restrictions.



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(c) Technological Changes

TANROADS will ensure future investment in ICT is enhanced including building capacity for ICT staff to cope with technological changes.

(d) Societal Issues

TANROADS operates within societies in Tanzania's Mainland and cannot dissociate itself from these societies. In this regard, the Agency has been participating in and supporting financially the societies programs under the corporate social responsibility funds. However, despite continuous participation and funding, demands from societies are higher than approved annual budgets. Going forward, the Agency will increase its budget allocation and focus its contribution on specific programs related to road sectors.

(e) Environmental Challenges

Encroachment and Pollution of the road environment has been a major challenge in the sector. This includes human activities near road infrastructures and pollution of water sources. This has resulted in land sliding / instability of cut slopes that affect the Contractors' plan hence additional earthworks and time when rescuing the situation. The Agency continued with its efforts to educate the public on this area and held several stakeholder meetings during monitoring visits conducted at the regions for ongoing contracts.

(f) Political Environment

The Agency plans and budgets are prepared and implemented while observing the ruling political party (Chama cha Mapinduzi) manifesto. The Manifesto has identified prioritized roads, bridges, flyovers/interchanges, and airports to be upgraded and rehabilitated. The implementation of the 6th Strategic Plan has considered the roads, bridges, flyovers/interchanges, and airports proposed in the Manifesto. During the year under review, the political environment in the country was calm for the Agency to perform its functions without political challenges or interference.

3.12.9 Achievements During the Year

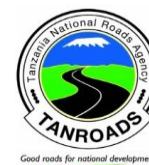
Maintenance of the national road network has improved since the inception of TANROADS. The overall road network condition was assessed in June 2024 and results indicated that 36% (30 June 2023: 36%) of the roads were good, 53% (30 June 2023: 53%) were fair and 11% (30 June 2023: 11%) were poor.

However, traffic congestion on the road network in the major cities of Tanzania including Dar es Salaam, Arusha, Mwanza, and Mbeya has become acute. This necessitated, through the Development Program, the construction of Bus Rapid Transport roads, the opening of ring roads, the widening of some key roads, the improvement of major junctions, and the construction of flyovers, interchanges, and bypass roads to minimize traffic congestion in the cities.

a) Major contracts signed during the year;



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- i) Upgrading of Ifakara-Kihansi (124km) Road Lot 1: Ifakara - Mbingu Section (62.5Km) to bitumen standard, Contract No. TRD/HQ/1058/2022/23;
- ii) Upgrading of Tarime - Mugumu Road (87.14km) to bitumen standard; Lot 2: Tarime - Mogabiri (9.3km), Nyamongo - Mugumu 48.15km and Mugumu Roundabout (3.6km) Road Sections (61.05km), Contract No. TRD/HQ/1005/2023/24;
- iii) Construction of Simiyu Bridge (150m) and associated approach Roads (3.0km) to bitumen standard, Contract No. TRD/HQ/1001/2023/24;
- iv) Upgrading to bitumen standard of the existing Luhafwe - Mishamo/Bulamata Jct (37.35km) Lot 3, Contract No. TRD/HQ/1063/2022/23;
- v) Upgrading of Kagwira - Ikolo - Karema (112km) Road to bitumen standard; Lot 1: Kagwira - Kasekese Road Section (54.144km), Contract No. TRD/HQ/1047/2023/24;
- vi) Upgrading Of Katumba - Mbambo - Tukuyu Regional Road (79.4 Km) to bitumen standard; Lot 3: Katumba - Lupaso Section, Contract No. AE/001/2022-23/HQ/W/41;
- vii) Upgrading of Sabasaba - Sepuka - Ndago - Kizaga (77.4km) Regional Road to bitumen standard, Contract No. TRD/HQ/1057/2022/23;
- viii) Upgrading to bitumen standard of Ruanda - Ndumbi Port section (50.0 km), Contract No. TRD/HQ/1015/2023/24;
- ix) Upgrading of Same - Kisiwani- Mkomazi (100.5km) - Road to bitumen standard, Lot 2: Ndungu - Mkomazi Section (36 km), Contract No. TRD/HQ/1049/2023/24; and
- x) Upgrading of Nachingwea - Ruangwa - Nanganga Road (106km) to bitumen standard; Lot 1: Nachingwea - Ruangwa Section (57.6km), Contract No. TRD/HQ/1012/2023/24.

b) The Ongoing Major Contracts During the reporting period;

- i) Construction of Dar es Salaam Bus Rapid Transit (BRT) Infrastructure - Phase 4, Package A: Lot 1: Road Works from CBD Maktaba ya Taifa to Mwenge/Ubungo (Sum Nujoma) (13.5 km) including Bridge (1 Nos), Terminals (2 Nos), Bus Stations (20 Nos) and Feeder Stations (10 Nos) and Lot 2: Road Works 15.63 Km from Mwenge to Tegeta (DAWASA) including Bridges (4 Nos), Terminals (3 Nos), Bus Stations (19 Nos) and Feeder Stations (5 Nos), Contract No. TRD/ HQ/1065/2022/23. Overall work progress is: - Lot 1: 7.6% versus the planned progress of 27.78%; Lot 2: 8.0% versus the planned progress of 24.0%; Lot 3: 1.5% versus the planned progress of 5.0%.
- ii) Upgrading of Mnivata - Mitesa Section (100km) To Bitumen Standard; Contract No. TRD/ HQ/1064/2022/23 and Upgrading of Mnivata - Newala - Masasi Road (160 Km) to Bitumen Standard: Lot 1: Mnivata - Mitesa Section (100 Km) and Lot 2: Mitesa - Masasi Section (60 Km) including Construction of Mwititi Bridge, Contract No. TRD/ HQ/1068/2022/23. cumulative progress is 6.2% against the planned progress of 20.6%;



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iii) Rehabilitation and Upgrading of Kigoma Airport, Contract No. TRD/ HQ/1029/2022/23;

iv) Dodoma City Outer Ring Road Construction project (110.2 Km).

The project comprises the construction of the bitumen standard of a new dual-carriageway outer ring road around Tanzania's capital city of Dodoma. The project provides the vital infrastructure necessary for more efficient development of the fast-growing Dodoma metropolitan city.

The project is financed by AfDB, AGTF, and GoT and the Project has been split into two Lots for ease of implementation as follows: -

- Lot 1: Nala - Veyula - Mtumba - Ihumwa Dry Port (52.3 km) Section. The Project commenced on 8 September 2021 and is scheduled for completion on 7 December 2024. Actual Overall Works progress is 77.47% against the planned progress of 79.44%; and
- Lot 2: Ihumwa Dry Port - Matumbulu - Nala (60 Km) Section, The Project commenced on 1 September 2021 and is scheduled for completion on 31 March 2025. Actual Overall work progress is 67.90% against the planned progress of 71.93%.

v) Upgrading of Kabingo - Kasulu - Manyovu (260.6 km) Road to Bitumen Standard

The project of upgrading of Kabingo - Kasulu - Manyovu road section (260 km) in Tanzania and the Rumonge - Gitaza road Section (45 Km) in Burundi. The project addresses the missing segments of economically significant roads in the East African Community region. It is expected to facilitate mobility, boost regional trade, and open up access to rural areas. More specifically, it will facilitate the movement of goods and persons along the Kabingo - Kasulu - Manyovu - Gitaza - Rumonge road thereby boosting trade between the two countries and increasing community access to basic services. The Project is financed by AfDB and GoT and the Project has been split into four Lots for ease of implementation as follows: -

- Lot 1: Kasulu Junction - Manyovu Including Kasulu Town Links (68.25 km), The Project commenced on 14 September 2020 and is scheduled for completion on 13th September 2024. Actual Overall work progress is 68.94% versus the planned progress of 71.15%;
- Lot 2: Kanyani Junction - Mvugwe Road Section (70.50 km), The Project commenced on 23 October 2020 and is scheduled for completion on 22 October 2024. Actual Overall work progress is 61.05% against the planned progress of 81.96%;
- Lot 3: Mvugwe - Nduta Junction (59.35 km), The Project commenced on 26 October 2020 and is scheduled for completion on 25 October 2024. Actual Overall Works progress is 82.64% against the planned progress of 84.77%; and
- Lot 4: Nduta Junction - Kibondo Junction - Kabingo (62.50 Km). The Project commenced on 17 December 2020 and is scheduled for completion on 16 December 2024. Actual Overall work progress is 94% against the planned progress of 100%.

vi) Construction of J. P. Magufuli Bridge (3200 m) and Associated Approaches Roads (1.66 km)



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On 7 December 2019, was laid the foundation stone of the J. P. Magufuli Bridge also known as the Kigongo - Busisi Bridge; the longest in East Africa and the sixth longest in Africa. The 3.2 kilometers-long and 28.45 meters wide bridge will connect the Kigongo and Busisi areas in Mwanza and Geita regions and will facilitate transport and trade with neighboring countries mainly Uganda, Burundi, and Rwanda. The 180-ton capacity bridge will allow up to 1,600 vehicles to pass at a time and will result in Mwanza becoming a major commercial city in the Lake Zone. The project is fully funded by GoT; The Contractor commenced the Works on 25 February 2020. The overall progress of the Works is 86.96% against 89% planned progress.



Construction of J. P. Magufuli Bridge (3200 m) and Associated Approaches Road

J. P. Magufuli Bridge

- i) Upgrading of Malagarasi - Ilunde - Uvinza Road (51.1 Km) To Bitumen Standard; Contract No. TRD/ HQ/1003/2021/22; Overall progress of the project is 100%. Works on Addendum No. 1 has reached 34.4% against 80%.
- ii) Upgrading of Mkange - Tungamaa - Pangani Road (120.8 Km) Including Pangani Bridge (525 M) To Bitumen Standard Lot 3: Tungamaa - Mkwana - Mkange (95.2 Km) Inclusive of 3.7 Km Sup Spur Road to Kipumbwi; Contract No. TRD/ HQ/1008/2021/22; overall works progress is 37.97% against the planned progress of 47.70%
- iii) Construction of Dar es Salaam Bus Rapid Transit (BRT) Infrastructure - Phase 3, Lot 1: Road Works (23.33 Km) and Bus Stations Along the Road, Contract No. TRD/ HQ/1047/2021/22 to ease heavily congested roads to the city center of Dar es Salaam progress during the reporting period was 54.9% with the elapsed of 71.9%; and



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- iv) Construction of Msalato International Airport - Phase One; Lot 1; Package 1: Infrastructure; Contract No. TRD/ HQ/1013/2021/22. Overall work progress is 66.96%.



Construction of Msalato International Airport - Phase One: Infrastructure

- c) Major Contracts completed During the Reporting Period;
- i) Construction of Weighbridge Station, Supply, and Installation of Two Brand New Weighbridge Scales Including Supply and Installation of Weigh-In-Motion Facility at Rubana in Mara Region, Contract No. TRD/ HQ/1021/2021/22;
- ii) Upgrading of Lot 2: Rudewa - Kilosa Section (24km).

The Project involved the construction of Lot 2: Rudewa - Kilosa (24km), the Section of Dumila - Rudewa - Kilosa - Mikumi road (142km) to double bituminous surface dressed standard. The Contract was awarded to M/s Umoja - Kilosa JV of Tanzania, at Contract amount of TSHS 32,902,537,449.00 excluding VAT payable by the Employer.

The Contract was signed on 26 September 2018, commenced on 5th February 2019 and completed on 24th May 2024.



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Rudewa - Kilosa road

3.13 RESOURCES

The Agency possesses adequate resources and human capacity to implement its mandates. The Agency uses its human, financial, and technological resources to achieve its strategic objectives as explained below:

3.13.1 Financial Resources

The Agency enhances its financial sufficiency by improving the management of its financial resources through prioritization of expenditures in line with the approved budget, financial guidelines, Public Finance Act, and corresponding Regulations.

The Agency's Source of finance is derived from the mandate it has been given through Sect 12 of the establishment Act "the Executive Agencies Act, No. 30 of 1997(amended 2009) and the Public Finance Act, 2001 as amended in 2017 which consists:

- i) Moneys received by the Agency for goods or services provided under the authority of this Act;
- ii) Any such other money borrowed, received by, or made available to the Agency for its functions;
- iii) Charge and collect fees or commissions for the provision of any goods or services to enable it to meet its expenditure by its strategic framework; and
- iv) For each Executive Agency, the Minister responsible for finance shall establish a special fund by section 12 of the Public Finance Act.



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Therefore, the Agency will take administrative and legislative measures to ensure financial resources are available and appropriately utilized to finance existing and future programs of the Agency.

These are resources that finance plans to achieve the Agency's objectives. These resources act as a catalyst that enhances Human resources in the process of transforming the Agency's plan into actual implementation, to realize the anticipated value. The Agency's sources of finance and its respective average contribution are Government Subvention (61.67%); Grants from Development Partners (36.61 %); Other Government Entities (0.19%) and Internal Generated Funds (1.53%).

3.13.2 Intellectual Resources

To facilitate its operations TANROADS utilizes Information Systems resource that comprises Computer Software and Information Management Systems as explained below:

3.13.3 Software

The Agency has most of its operations managed by computer systems to enhance efficiency and effectiveness in service delivery. To achieve this, the Agency has acquired several ICT applications (software) that ease its operations. A list of software with a net book value of TZS 1,319.260 million (2023: TZS 860.341 million) was available at the closure of the reporting period as provided in **Note 14** to the Financial Statements. Successfully operating the software entails efficiency and effectiveness in service delivery and consequently the attainment of the set objectives.

Due to technological changes coupled with an ever-changing business environment, some of the software functionalities are lagging behind the current business requirements. Therefore, impairs efficiency and effectiveness in service delivery. To address this, the Agency is in the process of upgrading Road Maintenance Management System (RMMS) and in the process to include Bridge Management Systems (BMS). Upon successful completion of the project, the value addition of the existing software in TANROADS performance will be increased.

3.13.4 Management Systems

The Agency is implementing the Management System namely Enterprise-wide Risk Management System (ERMS).

3.13.5 Social and Relationship Resources

The Agency's social and relationship resources comprise ethical and transparent relationships with its government, contractors, consultants, customers, tax authorities, suppliers, regulatory bodies, and the public who are internal and external stakeholders by establishing a harmonious relationship. The Agency creates a shared value strategy relating to social development initiatives such as education and leadership development, financial inclusion, health, and safety facilities which are delivered to the communities in the areas of operations.



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3.13.6 Capital Resources

The Agency has Properties, Plant and Equipment (PPE), which are used in day-to-day operation and by the Public. The PPEs are classified into different categories as shown in **Note 13** of the Financial Statements for the period ended on 30 June 2024. Proper utilization of this resource enhances operational efficiency and effectiveness in service delivery. At the closure of the financial year 2023/2024, the Agency had PPEs with total net book value amounting to TZS 12,529,311.033 million (2023: TZS 14,123,145.093 million) as indicated in **Note 13** to the Financial Statements.

3.13.7 Natural Resources

The major natural resources are land (road reserve) and solar power. Various initiatives have been taken by the Agency to promote environmental sustainability through internal engagements and external partnerships and commitments.

In addition, the Agency proclaims on proper utilization of road reserves as being among the key natural resources in sustaining human life. Activities to protect the road reserve against encroachers are being carried out by regions. These include marking illegal structures, installing marker posts; awareness campaigns, and demolition of unlawfully erected structures. Furthermore, to enhance road safety for road users in regions, the following activities are enhanced; road marking, installation of road/information signs, construction of rumble strips, installation/replacement of guardrails, and construction of standard road humps and installation/replacement of traffic lights powered by solar.

3.13.8 Human Resources

Among the resources that the Agency possesses, the major one is human capital. The Agency has well-trained personnel in all relevant disciplines. Good relationships between employees and Management continued to exist during the year ended 30 June 2024. There were no unresolved complaints received by Management from the employees during the year. Being an equal opportunity employer, the Agency gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe, religion, and disability which do not impair the ability to discharge one's duties.

The Management believes that its employees find working with TANROADS an inspiring and elevating experience, and consequently accepts co-responsibility for the development of each employee to his/her full potential. Career progression is based on an individual initiative toward the fulfilment of their responsibilities complemented by the Agency's commitment to facilitating the process of innovative thinking and professional expertise. TANROADS accepts that, through total commitment, loyalty, and dedication of its employees, it will be able to achieve its goals.

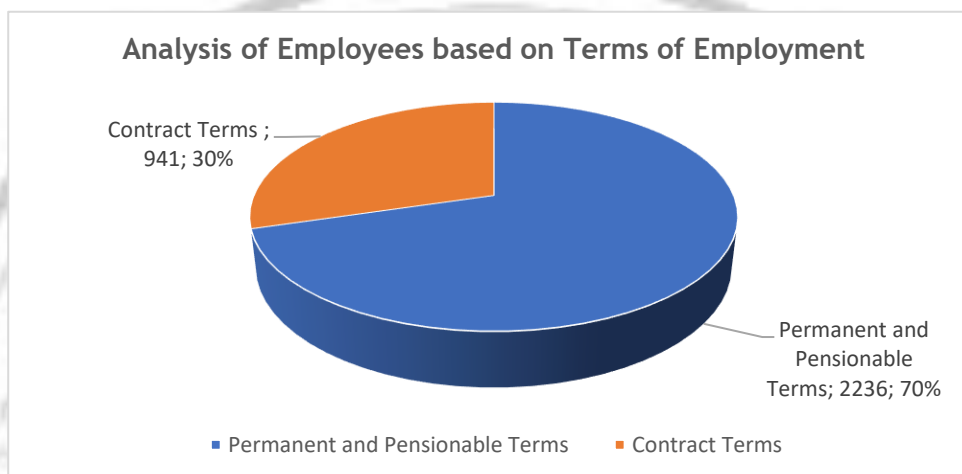
As at 30 June 2024, the Agency had a workforce of 3,177 employees (30 June 2023: 2,832 employees), of which 2,236 employees (30 June 2023: 755 employees) equivalent to 30% (30 June 2023: 26.7%) are on permanent and pensionable terms, while 941 employees equivalent to



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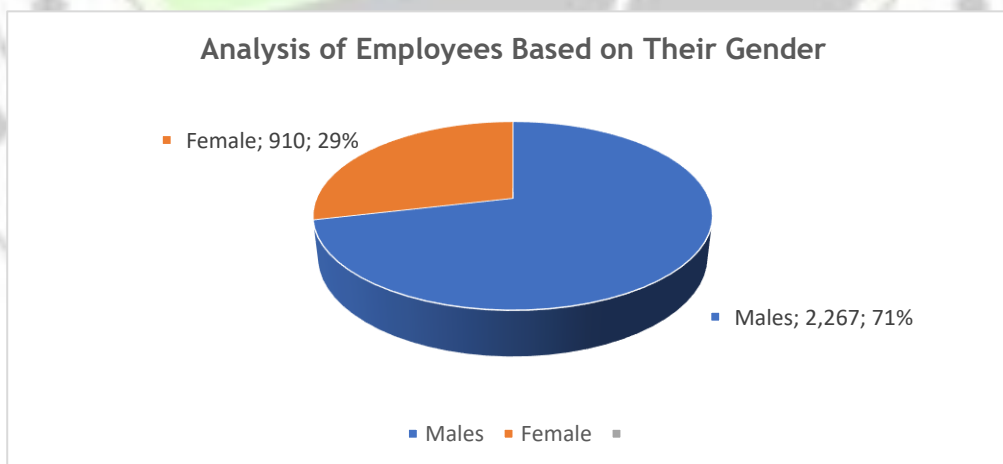
70% (30 June 2023: 2,077 employees) are on contract terms; the increase in several employees is attributed to newly recruited staff for newly established weighbridge stations as presented in the **Chart 3** below.

Chart 3: Analysis of Employees based on Terms of Employment



The analysis of employees based on gender as at 30 June 2024 shows that, there are 2,267 male (30 June 2023: 2,019 males) employees equivalent to 71% (30 June 2023: 71%) of the total workforce while female employees are 910 females (30 June 2023: 813 females) equivalents to 29% (30 June 2023: 29%) as presented in the **Chart 4** below.

Chart 4: Analysis of Employees Based on Their Gender

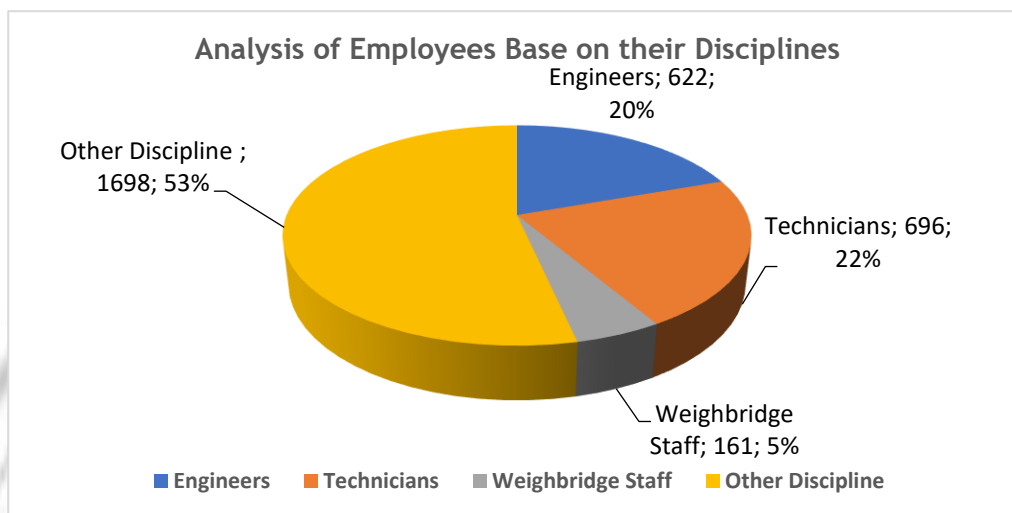


The analysis of employees based on disciplines as at 30 June 2024 is as follows, 622 Engineers (30 June 2023: 383 Engineers) equivalent to 20% (30 June 2023: 14%) of total workforce, 696 Technicians (30 June 2023: 247 Technicians) equivalent to 22% (30 June 2023: 9%), 161 weighbridge staffs (30 June 2023: 1,043 Weighbridge Staffs) equivalent to 5% (30 June 2023: 37%) and 1,698 other discipline (30 June 2023: 1,159 other disciplines) equivalent to 53% (30 June 2023: 41%), as presented in the **Chart 5** below.



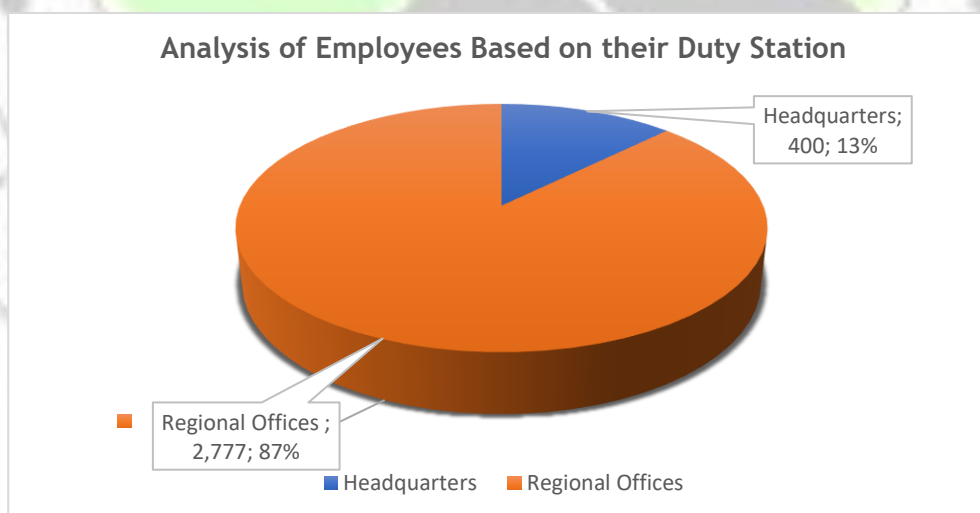
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Chart 5: Analysis of Employees Based on Their Disciplines



The analysis of employees based on their duty station, as at 30 June 2024, is as follows, 400 employees (30 June 2023: 299 employees) are at the Headquarters including those from Central Materials Laboratory; this is equivalent to 13% (30 June 2023: 11%) of the total workforce. The remaining 2,777 employees (30 June 2023: 2,533 employees) equivalent to 87% (30 June 2023: 89%) are located in different Regional Offices as presented in Chart 6 below.

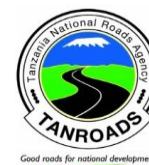
Chart 6: Analysis of Employees Based on their Duty Stations



A total number of 39 employees (30 June 2023: 34 employees) exited the Agency during the reporting period due to various reasons which include retirement, transfers to other Government offices, termination, and death. However, the Agency received a total of 384 employees (30 June 2023: 112 new employees) comprising those recruited by the Public Service Recruitment Secretariat, transferred from other Government Organizations, and contract staff's majority employed in new weighbridge stations as detailed in Table 15 below.



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Table 15: Analysis of Employees Movement during the Year

Details	Male	Female	Total
No. of Employees as at 30 June 2023	2019	813	2832
Less: No. Employees exited during the year	(31)	(8)	(39)
Balance No. of Employees from the Prior Year	1988	805	2793
Add: New Employees	279	105	384
No. of Employees as at 30 June 2024	2267	910	3177

The detailed analysis of employees in various categories as at 30 June 2024 is shown in Table 16 below.

Table 16: Categories of TANROADS Staff as at 30 June 2024

NUMBER OF TANROADS STAFF AS OF 30 June 2024				
CATEGORY	EMPLOYMENT STATUS	REGIONS	HQ	TOTAL
(A) Employment Status:				
Permanent & Pensionable Terms		1945	291	2236
Contract Terms		832	109	941
GRAND TOTAL EMPLOYEES		2777	400	3177
(B) Gender:	EMPLOYMENT STATUS	REGIONS	HQ	TOTAL
Male Employees	Permanent Employees	1394	202	1596
	Contract Employees	585	86	671
Total Male		1979	288	2267
Female Employees	Permanent Employees	551	89	640
	Contract Employees	247	23	270
Total Female		798	112	910
(C) Management Team:	EMPLOYMENT STATUS	REGIONS	HQ	TOTAL
Chief Executive	Permanent Employees	0	1	1
	Contract Employees	0	0	0
Directors	Permanent Employees	0	3	3
	Contract Employees	0	0	0
Heads of Units	Permanent Employees	0	5	5
	Contract Employees	0	0	0
Managers	Permanent Employees	21	16	37
	Contract Employees	0	0	0
Total Management Team:		21	25	46
(D) Disciplines	EMPLOYMENT STATUS	REGIONS	HQ	TOTAL
Engineer	Permanent Employees	472	95	567
	Contract Employees	22	33	55
Sub Total		494	128	622



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NUMBER OF TANROADS STAFF AS OF 30 June 2024				
Technician	Permanent Employees	547	8	555
	Contract Employees	136	5	141
Sub Total		683	13	696
Land Survey	Permanent Employees	1	9	10
	Contract Employees	8	0	8
Sub Total		9	9	18
Quantity Survey	Permanent Employees	1	3	4
	Contract Employees		2	2
Sub Total		1	5	6
Accountancy	Permanent Employees	292	25	317
	Contract Employees	46	4	50
Sub Total		338	29	367
Internal Audit	Permanent Employees	5	10	15
	Contract Employees		0	0
Sub Total		5	10	15
Human Resource and Administration	Permanent Employees	34	12	46
	Contract Employees	3	1	4
Sub Total		37	13	50
Environmental	Permanent Employees	3	5	8
	Contract Employees	1	2	3
Sub Total		4	7	11
Economist	Permanent Employees	12	3	15
	Contract Employees		1	1
Sub Total		12	4	16
Social Welfare	Permanent Employees	8	4	12
	Contract Employees	2	2	4
Sub Total		10	6	16
Legal	Permanent Employees	2	8	10
	Contract Employees		3	3
Sub Total		2	11	13
Information and Communication Technology	Permanent Employees	35	6	41
	Contract Employees	10	6	16
Sub Total		45	12	57
Statistics	Permanent Employees	2	0	2
	Contract Employees		0	
Sub Total		2	0	2
Procurement	Permanent Employees	65	5	70
	Contract Employees	11	7	18
Sub Total		76	12	88
Public Relation	Permanent Employees	9	5	14
	Contract Employees		0	0



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NUMBER OF TANROADS STAFF AS OF 30 June 2024				
Sub Total		9	5	14
Valuer	Permanent Employees	1	2	3
	Contract Employees	3	0	3
Sub Total		4	2	6
Weighbridge Officers	Permanent Employees	66	1	67
	Contract Employees	91	0	91
Sub Total		157	1	158
Weighbridge Operator	Permanent Employees	0	0	0
	Contract Employees	3	0	3
Sub Total		3	0	3
Transport Officer	Permanent Employees	0	2	2
	Contract Employees	1	0	1
Sub Total		1	2	3
Personal Secretaries	Permanent Employees	25	11	36
	Contract Employees	17	2	19
Sub Total		42	13	55
Drivers	Permanent Employees	248	29	277
	Contract Employees	151	36	187
Sub Total		399	65	464
Assistant Laboratory Technician	Permanent Employees	15	2	17
	Contract Employees	55	1	56
Sub Total		70	3	73
Records Management and Receptionist	Permanent Employees	64	17	81
	Contract Employees	10	0	10
Sub Total		74	17	91
Roads Reserve	Permanent Employees	0	0	0
	Contract Employees	3	0	3
Sub Total		3	0	3
Security and office Assistant	Permanent Employees	17	4	21
	Contract Employees	259	4	263
Sub Total		276	8	284
TOTAL PERMANENT EMPLOYEES		1945	291	2236
TOTAL CONTRACT EMPLOYEES		832	109	941
GRAND TOTAL		2777	400	3177

3.14 PRINCIPAL RISK, UNCERTAINTIES, AND OPPORTUNITIES

3.14.1 Principal Risk

Every individual within the Agency is required to appreciate inherent risks at his/her place of work. Responsibility for risk assessment rests with the Internal Audit Department. An effective



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internal control system is maintained by ensuring that there is segregation of duties and enhancement of oversight systems. The TANROADS Audit Committee oversees the overall risk management.

Furthermore, the management ensured the Agency implemented effectively the Agency's Risk Management Policy and Framework by June, 2024 based on the International Standards: "ISO 31000:2018, The National Guidelines for Development and Implementing Institutional Risk Management Framework in Public Sector Organizations (2012) by the Ministry of Finance and Treasury Circular No. 12 of 2013 on Implementing Risk Management in Public Sector Organizations.

The requirements of this Circular and the respective Guidelines for Developing and Implementing Institutional Risk Management Framework in the Public Sector and Guidelines for Developing and Implementing Fraud Risk Management in the Public Sector become effective from 01 July 2024.

Table 17 below details the principal risks that are related to the Agency's functional business.

Table 17: Institutional Risk Management Framework

OBJECTIVE	RISK TITLE	RISK ID	CATEGORY OF RISK	TREATMENT ACTIONS AND IMPLEMENTATION STATUS AND COMMENTS
Objective B: Effective implementation of the National Anti-Corruption Strategy Enhanced and Sustained	Increased Corruption actions	B01	Governance and Compliance	<ol style="list-style-type: none">1. Training conducted in all TANROADS Regional Offices in the Month ending July, 20242. Implemented by installation of CCTV and Government Electronic Payment Getaway system. Status remains unchanged
Objective C: National Roads Network and Airports Improved	Incompetent Contractor	C01	Governance and Compliance	<ol style="list-style-type: none">1. Seven (7) projects were prequalified.2. Three (3) confirmation letters were sent to Tanzania Embassies for due diligence and were responded.3. 9 projects were reviewed before being published.4. The Government had passed the new Procurement Act of 2023 and its Regulations 2024. Status remains unchanged



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OBJECTIVE	RISK TITLE	RISK ID	CATEGORY OF RISK	TREATMENT ACTIONS AND IMPLEMENTATION STATUS AND COMMENTS
Objective C: National Roads Network and Airports Improved	Delayed procurement	C02	Governance and Compliance/ Reputational	<ol style="list-style-type: none">One (1) Procurement Officer has reported - inter-ministerial transferInhouse Training on the preparation of Bidding documents has been made to 10 PMU junior staff by Individual Consultants engaged by TANROADSThe Government passed the new Procurement Act 2023 and its Regulations of 2024.Inhouse Training on the preparation of Bidding documents have been made to 10 PMU junior staff by Individual Consultants engaged by TANROADS<i>Annual Procurement Plan for the FY 2024-25 was approved on 1st August 2024</i> Status remains unchanged
Objective C: National Roads Network and Airports Improved	Limited areas for Road expansion	C04	Engineering	<ol style="list-style-type: none">In the 1st Quarter the Road reserve management experts from all region has conducted check on road encroachmentTerms of Reference has been submitted to DPC Status remains unchanged
Objective C: National Roads Network and Airports Improved	Delays in completion of Projects	C05	Financial	<ol style="list-style-type: none">Insufficient budget for development projects. In FY 2024-25 allocated budget was TZS 1,069,391.761 million equivalent to 30% of total requirementDelayed payments hence slow progress of works. By end of Sept. 2024, the total outstanding was TZS 1,357 billion17 contractors executing development projects have



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OBJECTIVE	RISK TITLE	RISK ID	CATEGORY OF RISK	TREATMENT ACTIONS AND IMPLEMENTATION STATUS AND COMMENTS
				suspended/slow down execution of works The risk is still high
Objective C: National Roads Network and Airports Improved	Delayed Payment	C06	Financial	<ol style="list-style-type: none"> 1. Delayed payments hence slow progress of works. By end of Sept. 2024, the total outstanding was TZS 1,357 billion 2. Insufficient budget for development projects. In FY 2024-25 allocated budget was TZS 1,069,391.761 million equivalent to 30% of total requirement 3. Insufficient budget allocation for FY 2024/25 maintenance works i.e. TZS 454.5 billion for works which is 40% of the requirement. 4. No release of maintenance funds budgeted for the FY 2024-25 was received in the first quarter. The risk is still high
Objective C: National Roads Network and Airports Improved	Inadequate Maintenance	C07	Engineering	<ol style="list-style-type: none"> 1 Insufficient budget allocation for FY 2024/25 maintenance works i.e. TZS 454.5 billion for works which is 40% of the requirement. 2 No release of maintenance funds budgeted for the FY 2024-25 was received in the first quarter. 3 The Government secured a loan of TZS 800 billion from the World Bank to fund emergency works (bridges) caused by Elnino and Hidaya in FY 2023-24. With this trend, the risk remains Extreme



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OBJECTIVE	RISK TITLE	RISK ID	CATEGORY OF RISK	TREATMENT ACTIONS AND IMPLEMENTATION STATUS AND COMMENTS
Objective C: National Roads Network and Airports Improved	Substandard Workmanship	C09	Engineering	Due to inadequate funding for supervision of projects, the risk remains high
Objective C: National Roads Network and Airports Improved	Destruction of drainage systems	C10	Engineering	Due to inadequate funding for drainage and bridge preventive maintenance, the risk remains high
Objective C: National Roads Network and Airports Improved	Depletion of Construction Materials	C11	Operational	Processes to acquire source of suitable materials are ongoing Status remains unchanged
Objective E: Institutional Capacity to Deliver Services Improved	Road Closure	C15	Engineering	<ol style="list-style-type: none"> 1 Insufficient budget allocation for FY 2024/25 maintenance works i.e. TZS 454.5 billion for works which is 40% of the requirement. 2 No release of maintenance funds budgeted for the FY 2024-25 was received in the first quarter. 3 There was a pending release for budgeted maintenance funds for FY 2023-24 amounting to about TZS 144 billion, hence outstanding payments to contractors. Contractors were unable to execute the works planned for this FY timely. 4 The Government secured a loan of TZS 840 billion from the World Bank to fund emergency works (Bridges) caused by Elnino and Hidaya in FY 2023-24. Procurement of contractors was at an advanced stage <p><i>This means therefore the risk of road closure remains Extreme</i></p>
Objective D: Resource	Staff burnout (Exhaustion, Stress)	D02	Operational	i) Staff on a contract basis using development partner funding have been employed



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OBJECTIVE	RISK TITLE	RISK ID	CATEGORY OF RISK	TREATMENT ACTIONS AND IMPLEMENTATION STATUS AND COMMENTS
Management Improved				ii) 15 staff have joined TANROADS on a transfer basis Status remains unchanged
Objective E: Institutional Capacity to Deliver Services Improved	Fire outbreak in office buildings	E01	Operational	No treatment was recorded during this quarter

3.14.2 Uncertainty and Challenges

The following are major challenges and the way forward considered by the Agency;

- i) Delays associated with the issuance of Certificate of VAT Exemptions for Maintenance Contracts, up to the end of the reporting year, 1,007 contracts were submitted to Tanzania Revenue Authority (TRA) for VAT exemption application. However, 990 maintenance contracts were issued with VAT exemption Certificates starting from October 2023 with a delay of 17 Contracts.
- ii) The D-Fund projects are faced with various challenges including the following, delayed payments to consultants and contractors due to long processes in approving the payments through the D-Fund system, Delays in obtaining the “No objections” for approving addendums and claims from respective Banks, and therefore adversely affected the completion dates of some projects;
- iii) Inadequate Capacity of Contractors; The local Contractors who undertake maintenance of roads in the country have varying capacities. The inadequate capacity is demonstrated in the areas of specialized equipment to carry out paved road works, contract management, and operating capital.

The majority of Contractors lack equipment and plants of their own and rely on hired ones. This affects their performance and profitability. Few Contractors are capable of undertaking paved road works due to a lack of necessary tools; equipment and plants; necessary skills/experiences and operating capital.

The majority of Contractors undertaking maintenance works are in a low-class category. Efforts to enhance their capacity are being undertaken in the country spearheaded by CRB/MOWTC. TANROADS on its part is participating in building of capacity of local contractors.

Following are the initiatives being taken by TANROADS;

- Improving the packaging of contracts to sizes that could enable contractors realize a reasonable profit that can enable them to invest in equipment/plants;



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- Guaranteeing payment to suppliers for material or loaned/hired equipment;
 - Conducting on-job training to contractors executing works through instructions, site meetings, and site inspections; and
 - Implementing specific projects for local Contractor's capacity building.
- iv) Contracts Management Skills among Supervising Staff; Building capacity is a continuous process in TANROADS to impart necessary or lacking skills. Training in project or contracts management and procurement is being provided continuously to the staff mainly through courses offered within the country. Various development partners are also assisting in this area and these include JICA, EU, ADB, and World Bank. A training plan has been completed and will be implemented in the next three years addressing the shortfalls in the skills of staff.
- v) Inadequacy of Overload Control; the current operations for overload control are mainly concentrated on major corridors (trunk roads) leaving several roads without any kind of enforcement. Without temporary or permanent weighbridges, roads in the regions are prone to damage due to overloaded vehicles and hence rapid deterioration. TANROADS will continue to evaluate the situation, plan, and accordingly carry the installation of weighbridges within the allocated maintenance budget and through construction projects. However, it should be noted that there has been improvement in the operations as more weighbridges have been constructed. Up to the end of FY 2023/24, there were 79 operational permanent weighbridges stations and 26 mobile weighbridges;
- vi) Damage to Road Furniture/Structures, Traffic lights, streetlights, road signs, etc. are knocked down frequently especially in urban areas. Road furniture like road signs, guide rails, etc. is being vandalized /stolen along the roads; in order to arrest the situation, TANROADS through regular maintenance and road safety programs will continue with restoration of damaged and vandalized road furniture by use of less attractive materials such as fibre plastic material (this is being done along Makofia - Msata in Coast Region) and awareness campaigns through the forums like road safety weeks, Regional Roads Board meetings, public meetings, flyers and mass media;
- vii) Speeding and reckless driving is a major cause of accidents and leads to damage of road furniture. TANROADS will continue to mitigate the problem through:
- a) Construction of appropriate road humps with necessary signage where approved. Standards will be emphasized;
 - b) Installation and replacement of damaged/vandalized speed limit signs at appropriate locations on the roads;
 - c) Conducting of awareness campaigns through the forums like road safety weeks; and



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- d) Recovery of costs from vehicle owners who have caused damages in line with approved laws.
- viii) Road reserve encroachment is being observed on our roads, to lessen a number of temporary and permanent structures that are erected illegally. The installation of road reserve marker posts is being carried out on newly upgraded roads and in areas that are unoccupied. The Road Act 2007 increased the dimensions for width of the road reserve corridor from 45 m to 60 m. Removal of those in the road reserve area is a continuous process done gradually during new projects implementation and involves compensation whenever appropriate. TANROADS will continue to address the problem through effort such as:
 - a) Erecting end of road reserve marker post;
 - b) Marking 'X' on illegal structures and issuing relevant notices;
 - c) Handling of court cases relating to PAP's compensation; and
 - d) Budget for compensation of the structures constructed within the extra 7.5 m of the road reserve.

3.14.3 Opportunities

The Agency's risk assessment process identified opportunities that would expectedly enhance the Strategic Plan execution as summarized below:

- i) The Government's commitment to enhance transparency, accountability and good governance will produce committed leaders and hence maximizing output;
- ii) Availability of training opportunities within and outside the country to equip Staff with more technical and managerial skills;
- iii) Availability of trained manpower in the market to fill in the existing vacancies;
- iv) The high demand of good roads and Airports allows the Agency to continue execution of its mandate;
- v) Political willingness to support the Agency's operations;
- vi) Availability and use of International Financial Reporting Standards, IPSAS and Guidelines on financial reporting standards for Public Sector from NBAA to improve financial reporting;
- v) Availability of various media platforms (especially social media) to reach the public; and
- vi) Availability of advanced technology in execution of Agency's mandates.

3.15 STAKEHOLDERS' RELATIONSHIP

The Agency recognizes the importance of addressing the needs of its key stakeholders to add value, satisfy their needs and expectations to fulfil its mission. The Agency's key stakeholders include the Government, contractors, suppliers, banks and non-bank financial institutions,



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development partners, general public, workers' union, and staff. The Agency is committed to delivering value to its stakeholders through better services and good customer care while maintaining good relationship in its engagements.

During the Financial Year 2023/24, a healthy relationship continued to exist among the employees, Management and trade union of the Tanzania Mines, Energy, and Construction & Allied Workers Union (TAMICO) and all other stakeholders. TANROADS appreciates the support given by all stakeholders. During the year, the stakeholder's analysis was undertaken as indicated in **Table 18** below.

Table 18: Stakeholders Analysis as at 30 June 2024

S/N	Stakeholder	Services Offered	Stakeholders Expectations
1.	MDAs and Other Government Organizations	Information on Human Resources, Financial, Operations and Legal matters. Performance Reports. Budget Estimates. Technical support	<ul style="list-style-type: none"> • Accurate and timely provision of information. • Accountability and transparency. • Accurate and timely reports.;
2.	Development Partners (Bilateral and Multilateral Institutions)	Roads and Airports Information. Feasibility proposals for financing Information regarding institutional support. Reports and tender documents	<ul style="list-style-type: none"> • Quality of roads and Airports information • Timely and accurate reports • Adherence to agreed reporting and tender documents standards • Project economic viability and environmental sustainability
3.	Parliament	Information on Operations, Budget estimates, Responses to raised issues.	<ul style="list-style-type: none"> • Timely reporting with accurate information; • Adherence to Budget
4.	Service Providers (Consultants, Contractors, Suppliers, Financial Institutions and Media	Payments for works, goods, and services; Business information and opportunities.	<ul style="list-style-type: none"> • Prompt payments; • Adherence to procurement Regulations and guidelines • Equal opportunities.
5.	Regulatory Institutions (PPRA, ERD, CRB, NEMC, TCAA, PPAA, EGA, EQRB OSHA, Mining Commission, NCC, TRA, TBS, NBS, GPSA	Information on Operations; Performance Reports; and Mentoring of graduate professionals.	<ul style="list-style-type: none"> • Timely and appropriate practical training • Adherence to respective regulations
6.	Public, Road and Airport Users	Road and Airport infrastructure and facilities; awareness on safe use of facilities	<ul style="list-style-type: none"> • Reliable, efficient, and safe infrastructure and facilities; • Timely, clear and reliable awareness campaigns



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S/N	Stakeholder	Services Offered	Stakeholders Expectations
			<ul style="list-style-type: none"> • Standard roads
7.	Employees	Working environment, Remuneration, information, Career and Professional Developments	<ul style="list-style-type: none"> • Timely payments of remunerations; • Conducive working environment; • Professional development enhanced; • Motivation; • Effective communication • Clear job descriptions; • Recognition • Participatory planning and decision-making; • Job security; • Promotion; • Equal opportunity and • Adherence to rules and regulations.
8.	Learning Institutions	Practical training and research opportunities; and Curriculum requirements Information and data; Supervision and recommendations of field students	<ul style="list-style-type: none"> • Timely provision of data on research areas • Reliable and facts-based curriculum requirements • Fair assessment of field students

3.16 CAPITAL STRUCTURE AND TREASURY POLICIES

Financial results on the performance of the Agency are measured based on achievements in implementing its core functions. The Agency needs to be equipped with adequate resources to support its operations.

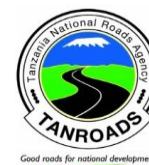
3.16.1 Financial Position

Agency's total assets as at 30 June 2024 are worthy TZS 17,575,801.453 million (30 June 2023: TZS 18,428,171.234 million) which is a decrease of TZS 852,369.781 (30 June 2023: TZS 850,695.467 million) equivalent to 4.62% (30 June 2023: 4.41%).

The Agency's total liabilities as at 30 June 2024 amount to TZS 1,617,791.114 million (30 June 2023: TZS 1,057,630.590 million) which is an increase of TZS 560,160.524 million (30 June 2023: decrease of TZS 158,459.194 million) which is equivalent to 53% of previous Total liabilities (30 June 2023: Increase by 18%). The major increase in total liabilities was attributed to unsettled payables and accruals of certified claims for ongoing and completed works, also decrease in deferred grants.



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3.16.2 Taxpayers' Funds

The capital has demonstrated strong position over the period. The capital is composed of taxpayers' funds amounting to TZS 18,610,784.021 million which has remained static as per Accounting Circular No. 06 of 2018/19 issued by the MoF.

Table 19 below explains the changes that took place from previous year to current year as per requirement of Tanzania Financial Reporting Standard No. 1.

Table 19: Movement in Financial Statements/Financial Commentaries

No.	Category	Financial Year		Movement	% Change Increase/ (Decrease)
		(TZS Million)		(2023-24)	
		2024	2023		
STATEMENT OF FINANCIAL POSITION					
1	Cash and Cash equivalent	33,929.768	135,932.632	(102,002.864)	(75)
2	Receivables	258,514.267	163,022.601	95,491.665	59
3	Prepayments	249.257	3,068.968	(2,819.711)	(92)
4	Inventories	1,263.836	2,698.274	(1,434.438)	(53)
5	Property, Plant and Equipment	12,529,311.033	14,123,145.093	(1,593,834.061)	(11)
6	Work In Progress	4,751,214.033	3,999,368.029	751,846.003	19
7	Intangible Assets	1,319.260	860.341	458.919	53
	TOTAL ASSETS	17,575,801.453	18,428,095.939	(852,294.486)	(5)
8	Payables and Accruals	1,591,901.770	939,217.412	652,684.358	69
9	Provision for Litigation	935.461	2,763.717	(1,828.256)	(66)
10	Deferred Grants	24,953.883	115,649.462	(90,695.579)	(78)
	Total Current liabilities	1,617,791.114	1,057,630.590	560,160.524	53
11	Taxpayers Funds	18,610,784.021	18,610,784.021	0.000	0
12	Accumulated Surplus / (Deficit)	(2,652,773.682)	(1,240,318.671)	(1,412,455.011)	114
	NET ASSETS	15,958,010.339	17,370,465.350	(1,412,455.011)	(8)

3.16.3 Treasury Policies and Objectives

The Agency treasury policies involve mechanisms established to manage and make financial decisions in a controlled manner. The control instruments in place include legislation, Government Circulars, Guidelines and the TANROADS Accounting and financial Regulations



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(Manuals). The main objective is to ensure proper control and safeguard of the Government financial resources. Under these mechanisms, the Agency's revenue is collected and remitted directly to the TANROADS revenue collection accounts maintained at designated commercial banks using GePG system; and weekly, on Monday, to the Agency's revenue collection accounts maintained at BoT. All expenditures of the Agency are incurred within the approved limits in the approved annual budget.

Furthermore, in compliance with section 14(3) of the Executive Agencies (The Tanzania National Roads Agency) (Establishment) Order GN. 293 of 2000 as amended by GN. 350 of 2009 and GN. 232 of 2020, the Chief Executive ensures that all payments out of the Agency's funds are correctly made, and properly authorized and adequate controls are maintained over its property and over the incurring of liabilities by the Agency

3.17 CASH FLOWS

The Agency's cash flows can be analysed from the cashflows statement under three areas of cashflows i.e. cash flows from operating activities, investing activities and financing activities. It should be noted that cash flow analysis does not consider any growth in the cash flow statement because it always shows what happened in the past. Therefore, the Agency's cash flows analysis is summarized below:

3.17.1 Cash Flows from Operating Activities

The net cash flows from operating activities of TZS 174,743.794 million (30 June 2023: TZS 709,140.466 million), was derived as the difference between cash receipts amounting to TZS 1,412,023.243 million (30 June 2023: TZS 1,751,641.355 million) from Fees, Licenses and Penalties, Grants Received (Revenue from Non - Exchange Transactions), Revenue from exchange transaction and Other Revenues, and payments amounting to TZS 1,237,279.449 million (30 June 2023: TZS 1,042,500.888 million) for Current Grants, Transfers and Subsidies, wages, salaries and employees benefits; Supplies and consumables used, Routine repair and maintenance expenses, and Operating expenses.

3.17.2 Cash Flows from Investing Activities

The net cash flows from investing activities of TZS 278,604.223 million (30 June 2023: TZS 839,018.194 million), were derived from cash capital expenditures including the acquisition of property and equipment amounting to TZS 278,311.845 million (30 June 2023: TZS 838,904.914 million) and acquisition of intangible assets amounting to TZS 292.379 (30 June 2023: 113.280).

3.17.3 Cash Flows from Financing Activities

There were no cash flows from financing activities during the financial year ended 30 June 2024 same as the previous financial year (30 June 2023).



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3.18 LIQUIDITY

During the financial year ended 30 June 2024, the Agency managed its liquidity level to ensure there is sufficient funds to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Agency's reputation. This was achieved through prudent liquidity management which includes maintaining sufficient cash and cash equivalents and striving to ensure that receivables are settled within grace period of 30 days for own source of funds. The Agency current ratio for the financial year ended 30 June 2024, which measures the ability of current assets to meet short term obligations (current liabilities) was 0.17 times (30 June 2023: 0.29 times). Moreover, the acid (quick) test ratio which also measures the ability of current assets, without inventories, to meet short-term obligations (current liabilities) was 0.1771 times (30 June 2023: 0.2863 times).

Thus, the Agency's Liquidity gap which is the excess of current assets over current liabilities for the financial year ended 30 June 2024 was negative TZS 1,329,934.014 million (30 June 2023: negative TZS 750,498.487 million). All the above ratios, current ratio, acid test ratio and liquidity gap are not favorable; and the Agency shall continue to closely monitor its current sources of revenue, explore other sources of revenue such as PPP arrangements to reduce the liquidity gap.

3.19 KEY PERFORMANCE INDICATORS (KPI's)

The Agency's Key Performance Indicators (KPIs) are reported based on the implementation of annual Plan and Budget derived from the Agency Strategic Plan (2021/22 - 2025/26). The KPIs for the year ended 30 June 2024 are given under Table 20 below:

Table 20: Agency's Key Performance Indicators (KPIs)

Term Objectives	Outcomes	Indicators
HIV/AIDS Infections and NCD Reduced and Supportive Services Improved	<ul style="list-style-type: none"> Increased awareness of Staff on HIV/AIDS Increased number of Staff undergoing VCT Increased knowledge of Staff on healthy eating choices/habits and exercising. 	<ul style="list-style-type: none"> Percentage decrease of new HIV infections Percentage decrease of Staff declaring their HIV/AIDS status; Percentage decrease of NCD among Staff;
Implementation of National Anti-Corruption Strategy Enhanced and Sustained	<ul style="list-style-type: none"> Raised awareness of Staff on corruption Reduced corruption incidences Reduced incidences of misconduct among Staff 	<ul style="list-style-type: none"> Percentage decreased in confirmed corruption incidences;
National Roads Network and Airports Improved	<ul style="list-style-type: none"> Reduced number of accidents related to road condition Increased access to social services 	<ul style="list-style-type: none"> Road Condition Travel Time Maintenance Costs;



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Term Objectives	Outcomes	Indicators
	<ul style="list-style-type: none">Reduced road and air transport user costsReduced travel timeIncreased roadside activities	<ul style="list-style-type: none">Percentage of airports operating for 24 hours;
Resources Management Improved	<ul style="list-style-type: none">Reduced Staff complaintsImproved industrial relationsReduced audit queries	<ul style="list-style-type: none">Audit opinion;Level of Staff satisfaction;
Institutional Capacity to Deliver Services Improved	<ul style="list-style-type: none">Reduced customer complaintsIncreased automated business processesIncreased stakeholders' awareness on TANROADS operationsImproved compliance to procurement regulations and guidelines	<ul style="list-style-type: none">Level of customers' satisfaction;PPRA rating

3.20 OTHER PERFORMANCE INDICATORS

Other Performance Indicators, are quantified performance measures other than a KPI that evaluate the success of an organization or a particular activity (such as projects, programs, products, and other initiatives). They measure specific objectives in numeric value against standards.

The Management has reviewed the Financial Statements and believes that the Agency's Performance for FY 2023/24 was good. In general, the variance of the Revenue Budget against Actual Revenue received was still unfavorable by 2.58%, which was higher when compared to that of FY 2022/23 which was 26.95%. The Government needs to continue releasing the funds timely, evenly, and adequately as per the approved budget.

The current (liquidity) ratio for FY 2023/24 is 0.1771 times as opposed to that of FY 2022/23 which was 0.2863 times. This suggests that TANROADS' financial capabilities to meet its short-term obligations as and when they fall due have weakened compared to last year's.

The Return on Assets (ROA), a profitability ratio, is calculated by dividing net income by total assets for the year. A low percentage return on assets indicates that an entity is not making enough income from the use of its assets. TANROADS has negative Return on Assets in FY 2023/24 i.e., negative -0.08% as compared to negative -0.05% of FY 2022/23. TANROADS is not a profit-making entity, moreover, most of the assets that are captured in the financial statements, infrastructure assets, are not used by TANROADS to generate revenue; rather they are assets for public use.



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3.21 SERVICE PERFORMANCE INFORMATION

In addition to KPIs described in Para 5.14, TANROADS has other quantified measures for measuring and assessing operations, efficiency, and effectiveness of its operations. Descriptions of the annual strategic plan milestones for the year ended 30 June 2024 are shown in **Table 21**.

Table 21: ANNUAL STRATEGIC PLAN MILESTONE STATUS

OBJECTIVE CODE	PLANNED MILESTONE	STATUS	BASILENE COMPLETION DATE	ACTUAL COMPLETION DATE	MILESTONE AT RISKS	REMARKS
A. HIV/AIDS Infections and NCD Reduced and Supportive services improved						Not in the plan
B. Implementation of National Anti-Corruption Strategy enhanced and sustained						Not in the plan
C. National Roads Network and Airports improved	24 Works and 19 Consultancy Contracts signed	Delay on progress.	June 2024	On progress	Yes	<ul style="list-style-type: none"> • Delay to start of projects works. • Failure to control quality of the projects.
	26 Feasibility Studies for National Roads network completed	On track	June 2024	June 2024	No	Completed
	26 Detailed Designs for National Roads network completed	On track	June 2024	June 2024	No	Completed
	1, 491 km National Roads network upgraded	Delayed	June 2024	On progress	Yes	<ul style="list-style-type: none"> • High vehicles operating costs. • Increasing project costs.
	649 km National Roads network rehabilitated to bitumen standard	Delayed	June 2024	On progress	Yes	<ul style="list-style-type: none"> • High vehicles operating costs.



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OBJECTIVE CODE	PLANNED MILESTONE	STATUS	BASELINE COMPLETION DATE	ACTUAL COMPLETION DATE	MILESTONE AT RISKS	REMARKS
						<ul style="list-style-type: none"> Increasing project costs.
	1,216.45 km of regional roads rehabilitated to gravel standard	Delayed	June 2024	On progress	Yes	<ul style="list-style-type: none"> High vehicles operating costs. Increasing project costs.
	Two (2) Bridges constructed and rehabilitated	Off Track	June 2024	Not implemented	Yes	<ul style="list-style-type: none"> High vehicles operating costs. Increasing project costs.
	Three (3) Flyovers/Interchanges constructed	Off Track	June 2024	Not implemented	Yes	<ul style="list-style-type: none"> High vehicles operating costs. Increasing project costs.
	One (1) Feasibility Study for Construction of Major Bridges including flyovers/interchanges completed	On track	June 2024	June 2024	No	Completed
	One (1) Detailed Engineering Design for Construction of Major Bridges including flyovers/interchanges completed	On track	June 2024	June 2024	No	Completed
	One (1) Feasibility Studies for airports completed	Off Track	June 2024	Not implemented	No	Project shifted to TAA
	Two (2) Detailed Design for airports completed	Off Track	June 2024	Not implemented	No	Project shifted to TAA
	38,520.90km of roads maintained	Delayed	June 2024	On progress	No	<ul style="list-style-type: none"> High vehicles operating costs. Increasing project costs.
	5,084 bridges maintained	Delayed	June 2024	On progress	Yes	<ul style="list-style-type: none"> High vehicles operating costs. Increasing project costs.



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OBJECTIVE CODE	PLANNED MILESTONE	STATUS	BASLINE COMPLETION DATE	ACTUAL COMPLETION DATE	MILESTONE AT RISKS	REMARKS
	Six (6) of Road Safety Audit conducted	Delayed	June 2024	On progress	Yes	Road safety might be at risk.
	Eight (8) Airports upgraded and rehabilitated	Delayed	June 2024	On progress	Yes	Poor Air transport.
	96 Weighbridge stations maintained	On track	June 2024	June 2024	No	Completed
	Three (3) weighbridge stations constructed	On track	June 2024	June 2024	No	Completed
	One (1) Feasibility Studies for PPP roads completed	Delayed	June 2024	On progress	Yes	Delay start of projects works.
	Internal Audit Manual developed	Off track	June 2024	Not Implemented	Yes	Noncompliance with financial requirements
	1 Researches on new technology and materials Completed.	Delayed	June 2024	On progress	Yes	<ul style="list-style-type: none"> • Purchase of up-to-date equipment. • Capacity building of new technology.
	Standard Specifications for Road Works (2000), Pavement & Materials Design Manual (1999), Laboratory Testing Manual (2000), and Field-Testing Manual (2003) updated	Off track	June 2024	Not Implemented	Yes	Failure to apply new technology for the design of roads and bridges
	Manual (2000) and Field-Testing Manual (2003) updated	Off track	June 2024	Not Implemented	Yes	Failure to apply new technology for the design of roads and bridges
Instructional Capacity to Deliver Services Improved	Construction of three (3) Regional Offices completed	Off Track	June 2024	Not Implemented	Yes	Poor working environment which might decrease staff efficiency.



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OBJECTIVE CODE	PLANNED MILESTONE	STATUS	BASELINE COMPLETION DATE	ACTUAL COMPLETION DATE	MILESTONE AT RISKS	REMARKS
	Training and Development plan prepared	Off track	June 2024	Completed implemented	Yes	Capacity building for staff may not be properly implemented
	Improvement of WAN / LAN Performance	On track	June 2024	June 2024	No	Completed
	Internal Audit Manual developed.	Off track	June 2024	Not Implemented	Yes	Noncompliance with financial requirements

3.22 CORPORATE GOVERNANCE MATTERS

3.22.1 The Board of Directors

In line with Section 9(2) of the Roads Act, 2007, The Board for TANROADS consists of a Chairman who is appointed by the President from among persons outside the public service. Accordingly, other eight (8) members from other sectors are appointed by the Minister of the parent Ministry. None of these Directors holds an executive position in the Agency. The functions of the TANROADS Board, as stipulated in section 10 of the Roads Act include;

- i) To advise the Minister on the performance of TANROADS;
- ii) To monitor TANROADS performance;
- iii) To advise on road safety and mechanisms to reduce negative environmental impact in the road network control;
- iv) To ensure the establishment and proper maintenance of roads data bank;
- v) To maintain cooperation with other road authorities;
- vi) To ensure that TANROADS carries out research and development as necessary in support of its aims and functions;
- vii) To advise on the development and maintenance of strategic framework;
- viii) To set priorities and annual performance targets for TANROADS;
- ix) To consider TANROADS annual reports and accounts; and
- x) To evaluate TANROADS' performance.

The Chairman of the Board of Directors was appointed by the President of URT on 12 June 2023 and on 16 June 2023, the parent Ministry appointed eight (8) members. Therefore, the Board of Directors accepts responsibility for these financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS).



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The composition of the Board of Directors, whose tenure is three (3) years with effect from 12 June 2023, is as shown in **Table 22** below:

Table 22: Members of the Board of Directors

S/No.	Name	Organization	Nationality	Gender	Qualifications	Position in the Board	Meetings Planned	Meetings Attended
1	Mr. Amin Nathael Mcharo	Public Procurement Regulatory Authority (PPRA) - Retired Officer	Tanzanian	Male	MEng. (Master of Eng. Management)	Chairperson	4	4
2	Mr. Benedict Alefio Lema	Simba Cement (TANGA)	Tanzanian	Male	Bsc in Mechanical Engineering	Deputy Chairman	4	4
3	Mr. Raymond M. Kwoherela	Ministry of Finance	Tanzanian	Male	Masters of Economics	Member	4	4
4	Ms. Rehema Mussa Katuga	The Office of Attorney's General	Tanzanian	Female	Postgraduate Certificate in Legislative Drafting	Member	4	4
5	Mr. Johansen J. Kahatano	Land Transport Regulatory Authority (LATRA)	Tanzanian	Male		Member	4	4
6	Mr. Ephraim B. Mafuru	Tanzania Tourism Board	Tanzanian	Male	Masters in Business Administration & Management (MBA)	Member	4	4
7	Mr. Gilbert Godfrey Mwoga	President's Office, Regional Administration and Local Government (TAMISEMI)	Tanzanian	Male		Member	4	4



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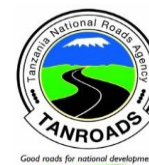
S/No.	Name	Organization	Nationality	Gender	Qualifications	Position in the Board	Meetings Planned	Meetings Attended
8	Mr. Alois M. Matei	Ministry of Works	Tanzanian	Male	Msc. in Highway Engineering	Member	4	4
9	Mr. Rashid Seleman Kalimaga	Roads Fund Board (RFB)	Tanzanian	Male	Msc. in Engineering	Member	4	4

Table 23: Summary of TANROADS Board Meetings for the year 2024

S/N	MEETING DETAILS & VENUE	BRIEF EXPLANATION ON THE KEY ISSUES DISCUSSED
1.	35 th TANROADS Ordinary Board Meeting, Held on 31 st January 2024, at TANROADS HQ Conference Room - Dar es Salaam.	<ul style="list-style-type: none"> a) Implementation of both, GOT & Donner Funded Projects. b) Progress of the Kibaha - Chalinze PPP Project and the need to pay the project transactional advisor. c) Need for TANROADS to secure and own areas with suitable construction Materials along the Road Networks. d) The need to have a Risk Management Framework for the Agency. e) The need for the Agency to conduct HR Assessment so as to determine staffing needs.
2.	36 th TANROADS Ordinary Board Meeting Held on the 4 th April 2024 at Best Western Dodoma City Hotel - Dodoma.	<ul style="list-style-type: none"> a) The need to Compensate the Projects Affected People before signing the contract to avoid payment of interest and cost overrun, due to delays in starting the projects. b) All projects (GOT & DFP), which are experiencing challenges were discussed and the Board noted all the challenges and Advised on the way forward. c) The need for the Management to make sure all Audit queries raised by Internal and External Auditor are attended and closed. d) The need to have an active Risk Register which contains all risks that are seen to affect the Agency. e) Brief Presentation on The Budget Estimates for Fy 2024 - 2025. f) The Need for the Management to Enhance supervision of Road Construction projects as a mechanism of combating the premature failure of roads.
3.	37 th TANROADS Ordinary Board Meeting Held on 25 th June 2024 at Julius Nyerere International Convention Centre - Dar Es Salaam	<ul style="list-style-type: none"> a) Breakdown of the outstanding Contractors' debt by showing the actual figures for local and foreign contractors in line with a clear breakdown of all monies received from the Road Fund Board as well as those received from Development Funds, so as to find the best approach in settling contractors' debts. b) Regional Manager to abide by the Performance Agreement signed by effectively implementing their duties, especially on the issue of collecting road reserve user charges and material testing. c) The need for Management to assign a counterpart staff to the Consultant during the design of the project as a means of safeguarding the employer's interest and capacity building. d) The need for Management to make sure all staff records their activities in the PEPMIS System as per the Government directives, as well as



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S/N	MEETING DETAILS & VENUE	BRIEF EXPLANATION ON THE KEY ISSUES DISCUSSED
		<p>Directors and Head of Units timely review and approve the Performance Appraisal information in the PEPMIS System to meet the Agency goal.</p> <p>e) Management should make sure that there is no any pending contribution of the Employees to the Pensions Fund (PSSSF). On the other hand, the Board advised Management to settle the outstanding debt with PSSSF.</p>
4.	38 th TANROADS Ordinary Board Meeting Held on 6 th November 2024 at Adden Palace Hotel - Mwanza	<p>a) The Management managed to secure funds from Contingency Emergency Response Component (CERC) of World Bank Financed projects (TANTIP, RISE and DMDPII), so as it responds to all emergency works, which result from calamities such as the wash-out of bridges due to heavy rainfalls.</p> <p>b) Management when paying the contractors for on- going projects, to make priority of paying the debts for the completed projects to avoid accrual of interest.</p> <p>f) Discussed on how the Management can submit as special request of fund to Road Fund Board for purposes of purchasing the needed Laboratory equipment.</p>

3.22.2 The TANROADS Audit Committee

The Agency is committed to the principles of effective corporate governance. The Agency also recognizes the importance of integrity, transparency, and accountability. TANROADS Audit Committee brings a wealth of requisite knowledge and experience in fostering high standards for the Agency's good governance.

a) Legal Mandate to Establish Audit Committee

The mandate to establish TANROADS Audit Committee is derived from Regulation No. 30 of the Public Finance Regulation, 2001 and Special Supplement No. 25 amended on 1 July 2022, that stipulates the requirement for establishment of Audit Committee in each Ministry, Department, Agency, Regional and Local Government Authorities;

The Audit Committee was appointed on 15 May 2023 by TANROADS Chief Executive. The Committee is comprised of six (6) Members majority being external to the Agency in line with the Public Finance (Amendment) Regulations, 2022. The majority of Committee members attended three (3) meeting in FY 2023/24.

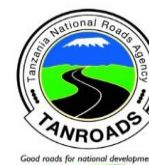
The composition of TANROADS Audit Committee members and number of meetings attended is as shown in **Table 24** below:

Table 24: Members of TANROADS Audit Committee

S/No	Name	Position	Qualification	Organization	Nationality	Meetings Attended
1	Ms. Zaina T. Mohamed	Chairperson	Chief Internal Auditor	National Housing Corporation	Tanzanian	3 out of 3



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S/No	Name	Position	Qualification	Organization	Nationality	Meetings Attended
2	CPA Henry B. Mwakibete	Secretary	Ag. Manager of Finance and Accounts	Tanzania National Roads Agency	Tanzanian	3 out of 3
3	Eng. Doroth Mtenga	Member	Engineer	Tanzania National Roads Agency	Tanzanian	2 out of 3
4	Eng. Mbila Mdemu	Member	Engineer	Tanzania Airport Authority	Tanzanian	3 out of 3
5	CPA Lilian E. Kajubili	Member	Chief Accountant	Ministry of Works	Tanzanian	3 out of 3
6	Mr. Boaz I. Ntembanda	Member	Director of Procurement	Ministry of Finance	Tanzanian	2 out of 3

Source: audit committee annual report for FY 2023/2024

TANROADS Audit Committee has an advisory role to provide independent assurance and assistance to the Chief Executive on:

- The good governance, risk management, internal control, and compliance frameworks. The Committee does not replace or replicate established Management responsibilities and delegations, the responsibilities of other executive management groups within TANROADS, or the reporting lines and responsibilities of either internal audit or external audit functions; and
- The Committee provides prompt and constructive reports on its findings directly to the Chief Executive, particularly when identified issues could present a material risk or threat to TANROADS.

b) Legal Mandate to Internal Audit Unit

The Agency is committed to the principles of effective corporate governance; therefore, the Agency has an Internal Audit Unit in line with Regulations No. 28 of Public Finance Regulations 2001.

Internal auditing is an independent appraisal function established within the Agency to examine and evaluate its activities as a service to the organization. The objective of the internal auditing is to assist the Agency in discharging its responsibilities in the effective manner. The audit objective includes evaluating and improving the effectiveness of risk management, controls, and governance processes at reasonable costs.

During the reporting period the Agency had the following Internal Auditors, all being TANROADS employees, as listed in **Table 25** below.



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Table 25: List of TANROADS Internal Auditors

S/NO	NAME	POSITION
1	Mathias Clement Magwanya	Chief Internal Auditor
2	Ngasipa Harid Ngolo	Senior Internal Auditor
3	Salome Martin Hiza	Senior Internal Auditor
4	Agape Samwel Masanga	Senior Internal Auditor
5	Geaz Jihoswa Kyando	Senior Internal Auditor
6	Franco Emanuel Kihongosi	Senior Internal Auditor
7	Sweya Julius Mwendesha	Internal Auditor II
8	Benard Rugemalira Lubyama	Senior Internal Auditor
9	Richard Wilhelm Mlinga	Senior Internal Auditor
10	Bryson Geofrey Mwanga	Senior Internal Auditor
11	Expery Donati Mosha	Senior Internal Auditor

3.22.3 The Management Team

The Management of the Agency consists of the following five (5) Directorates and seven (7) units reporting directly to the Chief Executive Eng. Mohamed Besta was appointed by the honorable President of URT on 12 June 2023. The list of management team members as at 30 June 2024 is as in Table 26 below.

Table 26: The Management Team

S/No.	Directorate / Unit	Name of the Director / Head of Unit
1	Chief Executive	Eng. Mohamed Besta
2	Directorate of Projects	Vacant (Eng. Japherson Nnko)
3	Directorate of Procurement & Contracts Control	Issa Ally Kiangio
4	Directorate of Maintenance	Eng. Christina Wilbard Kayoza
5	Directorate of Business Support Services	Vacant (CPA. Rhoda P Gwivaha)
6	Directorate of Infrastructure Planning	Eng Ephatar Lucas Mlavi
7	Internal Audit Unit	Mr. Mathias Clement Magwanya
8	Legal Services Unit	Dr. Alexander Martin Saba
9	ICT and Statistics Unit	Mr. Majaliwa Emmanuel Mkinga
10	TANROADS Engineering Consulting Unit	Eng. Lutengano E. Mwandambo
11	Public Private Partnership Unit	Eng. Harold M. Kitainda
12	Public Relations Unit	Vacant (Ms. Aisha O. Malima)
13	Research and Development Unit	Eng. Mussa Omary Mataka

The Management is aware and confirms, to the best of its knowledge that, the Agency complied with laws, rules, and regulations relating to procurement, financial management, construction sector, labour, environment, and all other laws in the country which are relevant to its operations and have prepared financial statement showing true and fair view in accordance with governing laws, circulars, and International Public Sector Standards.



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3.23 APPOINTMENT OF AUDITOR

The Controller and Auditor General (CAG) is the statutory auditor for the Agency under the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (R.E 2005), Section 9-12 of the Public Audit Act, Cap 418 (R.E. 2021), In additional Section 15(2) of the Executive Agencies act, 1997 (amended 2009) and Public Finance Act No. 6 of 2001 (revised 2004), earmarked the CAG as the statutory auditor of the TANROADS's financial statements.

The Physical Address of the Controller and Auditor General (CAG):

Controller and Auditor General,
National Audit Office of Tanzania,
4 Ukaguzi House,
41104 Tambukareli,
P. O. Box 950,
Dodoma, Tanzania.

3.24 RESPONSIBILITY OF THE AUDITOR

The Controller and Auditor General (CAG) has a statutory responsibility to report to the stakeholders as to whether, in his opinion, the financial statements of the Agency present fairly the financial position, financial performance, and cash flows for the year that ended following the International Public Sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standard (TFRS 1) and in the manner required by the Executive Agencies act, 1997 (amended 2009) and the Public Finance Act, Cap. 348.

3.25 POLITICAL AND CHARITABLE DONATIONS

The Agency did not make any political donations during the year ended 30 June 2024. Donations were made as part of corporate social responsibility to institutions and charitable organizations to acknowledge the Agency's responsibility to community social needs. During the financial year ended 30 June 2024 the Agency spent TZS 207.656 million (30 June 2023: TZS 167.204 million) to support several social and economic development initiatives throughout the country. The list of beneficiaries on corporate social responsibilities for the financial year 2023/24 is provided under **Table 27** below:

Table 27: Beneficiaries of Corporate Social Responsibilities for FY 2023/24

S/N	Name of Institute	Purpose of the donation	Amount (million)
1	Ministry of Public Management and Good Governance	Contribution for the preparation of the working session of the Heads of Administrative and Human Resources Departments in the Ministry, Dependent Departments, Agencies, Public Institutions, Regional Secretariat, and Local Government Authorities	15.000
2	Engineers Registration Board	TANROADS contributions/sponsorship (gold category) for the 20 th annual Engineers Day (best graduating	40.000



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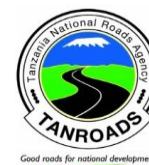


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S/N	Name of Institute	Purpose of the donation	Amount (million)
		engineering students) which will be held at Mlimani city Dar es salaam from 14-15 September 2023	
3	Valuers Registration Board	Financial sponsorship for the 4th Valuers Registration Board Annual General Meeting to be held in Dodoma from 20 -21 October ,2023 as per control no 995800023735	5.000
4	Permanent Secretary-Ministry of Works	Contribution for the meeting of the African union Ministers managing Transport, Infrastructure, and Energy issues to be held on September 12-15, Zanzibar	11.428
5	National Council of People living with HIV (NACOPHA)	Donation for fundraising dinner to support the upcoming national dialogue aiming at supporting governments efforts in building stronger partnerships for impact 2030	5.000
6	Permanent Secretary Ministry of Works & Communications Zanzibar	Costs for the meeting of the African union ministers managing transport, infrastructure, and energy issues to be held on 12-15 September 2023 Zanzibar	11.428
7	Shiraz foundation	Contribution to people with albino in Tanzania by providing education and equipment to reduce sun radiation and its effects	2.000
8	Tanzania Civil Aviation Authority	Donation for world AIDS day 2023 to be held Nationally in Morogoro region (control no 997330000765)	5.000
9	Tanzania Broadcasting Corporation	Emergency contribution to National Disaster Restoration of important services affected by flooding district Hanang in Manyara region	5.000
10	Tanzania Women Contractors Association	Donation for Zanzibar Revolution 60th anniversary fundraising	5.000
11	Tanzania Women CEOs Roundtable	Contribution to Tanzania Roads Association (TARA) for Seminar on Local Content Capacity Building to the Construction Sector Actors in Tanzania. Expected to take place on 30th-3 January 2024	5.000
12	Association of People with Albinism Tanzania	Contribution to people with albino in Tanzania by providing education and equipment to reduce sun radiation and its effects	10.000
13	AIDS Trust Fund (ATF) collection A/C	Donation for World AIDS Day 2023 to be held Nationally in Morogoro region (control no 997330000765)	2.000
14	Treasury registrar	Donation for Zanzibar Revolution 60th anniversary fundraising	10.000
15	Office of the Second Vice President of Zanzibar	Donation for Zanzibar Revolution 60th anniversary fundraising	10.000
16	Tanzania Roads Association (TARA)	Donation to Tanzania Roads Association (TARA) as a contribution to the seminar on local content capacity building to the construction sector actors in Tanzania. Expected to take place on 30th-31th January 2024.	5.000



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S/N	Name of Institute	Purpose of the donation	Amount (million)
17	Government Agency	Contribution for 4th e-Government annual general meeting scheduled to take place on 6th-8th February 2024.	5.000
18	Action for Disability Sports Dev Centre (ADSDC)	Donation for funding the testing of a sports center for people with different disabilities located at Tofiki Industries in Dodoma region.	1.800
19	Office of Solicitor General - Imprest A/C	Donation to contribute to the training of Government Attorneys for the year 2024.	3.000
20	Solidarity for Women & Children with Disabilities	Contribution to empowering women and children with disabilities	1.000
21	Association of Consulting Engineer	Participation fee for 100 participants and sponsorship support for FIDIC Africa infrastructure conference for the year 2024 to be held at JNICC from 26 - 29 May 2024 (invoices no. ACET/INV/FAIC2024/RM005 & ACET/INV/FAIC2024/SP025)	50.000
	Total		207.656

3.26 EMPLOYEES' WELFARE

3.26.1 Management and Employees' Relationship

A healthy relationship existed during the financial year between Management and employees represented by the Workers Union, the Tanzania Mines, Energy, and Construction & Allied Workers Union (TAMICO), and all other stakeholders. TANROADS appreciates the support given by all stakeholders.

3.26.2 Working Environment

Management believes that its employees find working for TANROADS an inspiring and personally elevating experience, and consequently accepts co-responsibility for the development of each employee to his/her full potential. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the Agency. This encompasses individual commitment towards innovative thinking and professional expertise resulting to reward.

3.26.3 Opportunities and Fairness

Management is convinced that equal opportunities for all employees, irrespective of ethnicity, race, gender, disability, or religion, should be pursued. Management accepts that through total commitment, loyalty, and dedication of its employees TANROADS will be able to achieve its performance targets.



REPORT BY THOSE CHARGED WITH GOVERNANCE

3.26.4 Staff Training

The Agency enhances capacity building for its staff by sponsoring short and long-term training. During FY 2023/24 staff attended local and foreign training on general management, secretarial practices, Information and Communications Technology (ICT), customer care, and other professional courses to improve their performance. For the year ended 30 June 2024, a total of 1,223 members of staff were trained as compared to the planned figure of 1,200 members of Staff. During the financial year ended 30 June 2024, the Agency spent TZS 1,131.055 million (30 June 2023: TZS 700.478 million) for training fees and related allowances. The training performance for the year is satisfactory at 102% achieved from the plan.

3.26.5 Medical Assistance

The health of TANROADS staff has been given the utmost attention by ensuring that all employees join the National Health Insurance Fund (NHIF) for easy access to medical services. Under the arrangement, both the employer and employee contribute to the fund at the rate of 3% of the basic salary of an employee, making a total of 6%. The total contributions made by the Agency to NHIF during the year was TZS 577.903 million (30 June 2023: TZS 967.887 million).

3.26.6 Retirement Benefits

TANROADS contributes 15% of the basic salary to the Public Service Social Security Fund (PSSSF) on behalf of all permanent and contract employees in line with the Public Social Security Act, 2018 (Act No. 2 of 2018). The total contribution made to PSSSF during the year was TZS 2,541.371 million (30 June 2023: TZS 3,246.077 million). Furthermore, the Agency offers retirement awards as token of thanks to the retirees; during the year, a total of TZS 467.000 million (30 June 2023: TZS 178.500 million) was awarded to successful 37 retired employees (30 June 2023: 31 retired employees).

3.26.7 HIV/AIDS Awareness Program

TANROADS continues to promote measures aimed at alleviating the HIV/AIDS pandemic. During the year under review, HIV/AIDS awareness campaigns and protection measures were carried out to TANROADS staff and other workers engaged at various project sites in the on-going road projects. Furthermore, employees are encouraged to undergo regular voluntary HIV tests and for those in need of medical assistance, such assistance is provided by the Agency upon request.

3.26.8 Financial Assistance to Employees

TANROADS has a savings and credit cooperative society that assists in promoting the welfare of employee members by providing both short and long-term loans under the patronage of the Chief Executive. Staff are encouraged to join the Savings and Credit Cooperative Society (TANROADS SACCOS) and obtain loans. This arrangement reduces greatly the burden of issuing salary advances to staff by the Agency. Loans are available to all eligible members if they meet the conditions thereon. As at 30 June 2024, TANROADS SACCOS had a total of 1,399 members (30 June 2023: 1,316 members) which is an increase of 83 member's equivalent to 18.6% (30 June



REPORT BY THOSE CHARGED WITH GOVERNANCE

2023: 18.6%). TANROADS SACCOS has a bank balance of TZS 14.168 million (30 June 2023: TZS 848.348 million) while the loan balance to members amount to TZS 7,442.382 million (30 June 2023: TZS 5,226.052 million).

3.27 DISABLED PERSONS AND GENDER BALANCE

3.27.1 Persons with Disabilities

Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the applicant concerned. In the event of a member of staff becoming disabled, every effort is made to ensure that his/her employment with the Agency continues, and appropriate training is arranged to enable him/her to execute their duties despite the challenges. It is the policy of the Agency that training, career development, and promotion of disabled persons is, as far as possible, identical to that of other employees.

3.27.2 Gender Policy

The Gender policy is to give equal employment opportunities to women and men. During the year ended 30 June 2024, TANROADS continued to recruit both men and women in various positions in the organization according to their qualifications and skills. The number of female staff is 910 (30 June 2023: 813) which is an increase of 97 females hence constituting to 29% (30 June 2023: 29%) of the total number of TANROADS staff working on permanent & pensionable and contract terms.

3.28 SERIOUS PREJUDICIAL MATTERS

There was not any serious prejudicial matter during the year ended 30 June 2024 to warrant disclosure through this report.

3.29 RELATED PARTY TRANSACTIONS

During the reporting period, there were related party transactions. However, details are disclosed under Note 9.11 (Disclosure of Related Party Transactions - IPSAS 20) under the Notes to the Financial Statements.

3.30 THE FINANCIAL STATEMENTS

TANROADS operating results for the year ended 30 June 2024 can be read from a set of Financial Statements which include the following;

- i) Statement of Financial Position;
- ii) Statement of Financial Performance;
- iii) Statement of Changes in Net Assets,
- iv) Cash Flows Statement;
- v) Statement of Comparison of Budget against Actuals; and



REPORT BY THOSE CHARGED WITH GOVERNANCE

- vi) Notes to the Financial Statements for clarification of policies and accounting procedures.

3.31 STATEMENT OF COMPLIANCE

The Report by Those Charged with Governance is prepared in compliance with the new Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) issued by the National Board of Accountants and Auditors (NBAA) and became effective from 1 January 2021. The Agency's financial statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accounting Standards Board (IPSASB); comply with Public Finance Act, 2001 as amended in 2021 and Section 15 of the Executive Agencies Act, No. 30 of 1997(amended 2009), The Roads Act. No 13 of 2007 together with Accounting Circular No. 03 of 2023/24 with Ref No. EG.03/102/10/001 dated 10 May 2024 from MoF, on the preparation of Reports by those charged with Governance and Financial Statements and Closure of the Financial year ending 30 June 2024.





REPORT BY THOSE CHARGED WITH GOVERNANCE

4. STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 June 2024

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB), National Board of Accountants and Auditors' (NBAA), Pronouncements and the requirements of the Tanzania National Roads Agency and for such internal controls as Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

TANROADS Management accepts responsibility for these financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), the Public Finance Act, Cap. 348, NBAA's Pronouncements and the requirements of the Executive Agencies Act, 1997 (amended 2009). The Management believes that financial statements give a true and fair view of the state of the financial affairs of the Agency and its operating results.

TANROADS Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. Nothing has come to the attention of the Management to indicate that the Agency will not remain a going concern for at least the next twelve months from the date of this statement.

To the best of the Management's knowledge, the system of internal control has operated adequately throughout the reporting period. Thus, TANROADS Management accepts the responsibility for the integrity of the Financial Statements for the year ended 30 June 2024, the information they contain, and their compliance with the required reporting framework.

Approved and signed on behalf of TANROADS Management by;

Eng. Mohamed M. Besta
Chief Executive

Rhoda P. Gwivaha
Ag. Director of Business Support Services

Good roads for national development



5. DECLARATION OF THE MANAGER OF FINANCE AND ACCOUNTS OF TANZANIA NATIONAL ROADS AGENCY

According to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, the National Board of Accountants and Auditors (NBAA) requires financial statements to be accompanied by a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

A Professional Accountant must assist the Management in discharging the responsibility of preparing financial statements of an entity showing a true and fair view of the entity's position and performance by applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Management as stated under the Statement of Responsibility by Those Charged with Governance in para 6 of this report.

I, CPA Henry B. Mwakibete, being the Acting Manager of Finance and Accounts at Tanzania National Roads Agency hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2024 have been prepared in compliance with applicable accounting standards and as per IPSAS Accrual basis.

I, thus confirm that the Financial Statements have been prepared based on properly maintained financial records hence they give a true and fair view of the Tanzania National Roads Agency as of that date.

Signed _____

Position: Acting Manager of Finance and Accounts

NBAA Membership No.: ACPA 4228

Date: _____

31 August, 2024



THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS
TANZANIA NATIONAL ROADS AGENCY



6. FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2024

6.1 STATEMENT OF FINANCIAL POSITION AS AT 30 June 2024

	NOTE	2023/2024 TZS '000	2022/2023 TZS '000 Restated
ASSETS			
Current Assets			
Cash and Cash equivalent	10	33,929,768	135,932,632
Receivables	11	258,514,267	163,022,601
Prepayments	11. B	249,257	3,068,968
Inventories	12	1,263,836	2,698,274
Total Current Assets		293,957,128	304,722,476
Non-Current Assets			
Property, Plant and Equipment	13	12,529,311,033	14,123,145,093
Work In Progress	13. B	4,751,214,033	3,999,368,029
Intangible Assets	14	1,319,260	860,341
Total Non-Current Assets		17,281,844,325	18,123,373,463
TOTAL ASSETS		17,575,801,453	18,428,095,939
LIABILITIES			
Current liabilities			
Payables and Accruals	15	1,591,901,770	939,217,412
Provision for Litigation	16	935,461	2,763,717
Deferred Grants	17	24,953,883	115,649,462
Total Current liabilities		1,617,791,114	1,057,630,590
TOTAL LIABILITIES		1,617,791,114	1,057,630,590
NET ASSETS			
		15,958,010,339	17,370,465,349
NET ASSETS			
Taxpayers Funds	18	18,610,784,021	18,610,784,021
Accumulated Deficit	19	(2,652,773,682)	(1,240,318,671)
TOTAL NET ASSETS		15,958,010,339	17,370,465,350


.....
Chief Executive
31 August 2024


.....
Director of Business Support
31 August 2024



THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS
TANZANIA NATIONAL ROADS AGENCY



6.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/2024 TZS '000	2022/2023 TZS '000 Restated
Revenue:			
Fees, fines, penalties, and licenses	21	10,436,096	10,551,409
Grants Amortised	22	1,477,376,285	1,829,598,428
Revenues from exchange transactions	23	11,374,472	12,041,187
Other Revenues	24	62,089,605	90,916,002
Total Revenue		1,561,276,459	1,943,107,027
Expenses:			
Current Grants, Transfer, and Subsidies	28	527,264,847	546,457,876
Wages, salaries, and employee benefits	29	100,131,088	73,758,979
Supplies and consumables used	30	64,891,177	59,616,828
Routine repair and maintenance expenses	31	507,465,392	595,712,194
Operating expenses	32	44,763,644	47,770,646
Depreciation of Assets	33	1,723,922,948	1,633,774,942
Amortisation of Software	34	663,114	470,549
Impairment of Assets	34B	4,629,260	4,884
Total Expenses		2,973,731,469	2,957,566,899
Deficit for the Year		(1,412,455,011)	(1,014,459,872)


.....
Chief Executive
31 August 2024


.....
Director of Business Support
31 August 2024

Good roads for national development



THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS
TANZANIA NATIONAL ROADS AGENCY



6.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Taxpayers Fund	Accumulated deficit	Total
	TZS '000	TZS '000	TZS '000
On 01 July 2023	18,610,784,021	(1,240,318,671)	17,370,465,350
Deficit during the year	-	(1,412,455,011)	(1,412,455,011)
On 30 June 2024	18,610,784,021	(2,652,773,682)	15,958,010,399
On 01 July 2022	18,610,784,021	(225,858,799)	18,384,925,222
Deficit during the year	-	(1,014,459,872)	(1,014,459,872)
On 30 June 2023	18,610,784,021	(1,240,318,671)	17,370,465,350

Chief Executive
31 August 2024

Director of Business Support
31 August 2024





THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS
TANZANIA NATIONAL ROADS AGENCY



6.4 CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

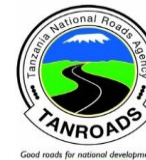
CASH FLOWS FROM OPERATING ACTIVITIES	NOTES	2023/2024	2022/2023
Receipts		TZS '000	TZS '000
Fees, Fines, Penalties and Licenses	35	10,508,683	10,488,263
Grants Received (Revenue from Non-Exchange Transactions)	36	1,386,680,707	1,722,776,144
Revenue from exchange transactions	37	11,060,933	11,841,159
Other Revenue	38	3,772,921	6,535,789
Total Receipts		1,412,023,243	1,751,641,355
Payments			
Current Grants, Transfers, and Subsidies	40	(527,362,990)	(432,770,217)
Wages, salaries, and employee benefits	41	(97,074,159)	(73,790,811)
Supplies and consumables used	43	(55,057,749)	(59,846,082)
Routine repair and maintenance expenses	44	(520,668,942)	(455,516,958)
Operating expenses	45	(37,115,608)	(20,576,821)
Total Payments		(1,237,279,449)	(1,042,500,888)
Net cash flows generated from operating activities		174,743,794	709,140,466
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant, and equipment	47	(278,311,845)	(838,904,914)
Acquisition of Intangibles	48	(292,379)	(113,280)
Net cash flow (used in) investing activities		(278,604,223)	(839,018,194)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash from Financing Activities		-	-
Net decrease in cash and cash equivalents		(103,860,429)	(129,877,728)
Cash & its Equivalent at the beginning of the period		138,341,076	268,218,804
Cash & its Equivalent at the end of the period		34,480,647	138,341,076

Chief Executive
31 August 2024

Director of Business Support
31 August 2024




THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS
TANZANIA NATIONAL ROADS AGENCY



6.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget (A) TZS '000	Adjustment (B) TZS '000	Final Budget C (A+B) TZS '000	Actual Amount on Comparable Basis (D) TZS '000	Different: Final Budget Vs Actual TZS '000	Variance (%)
Receipts						
Fees, Fines, Penalties and Licenses	10,908,683	-	10,908,683	10,508,683	400,000	3.67
Grants Received (Revenue from Non-Exchange Transactions)	1,365,273,874	(245,978,521)	1,119,295,353	1,386,680,707	(267,385,353)	(23.89)
Revenue from exchange transactions	11,080,933	-	11,080,933	11,060,933	20,000	0.18
Other Revenue	3,872,921	-	3,872,921	3,772,921	100,000	2.58
Total Receipts	1,391,136,411	(245,978,521)	1,145,157,890	1,412,023,243	(266,865,353)	(23.30)
Payments						
Current Grants, Transfers, and Subsidies	386,094,176	(245,978,521)	140,115,655	527,362,990	(387,247,335)	(276.38)
Wages, salaries, and employee benefits	98,333,622	-	98,333,622	97,074,159	1,259,462	1.28
Supplies and consumables used	56,592,780	-	56,592,780	55,057,749	1,535,031	2.71
Routine repair and maintenance expenses	523,333,709	-	523,333,709	520,668,942	2,664,767	0.51
Operating expenses	38,238,584	-	38,238,584	37,115,608	1,122,976	2.94
Acquisition of property, plant, and equipment	288,247,666	-	288,247,666	278,311,845	9,935,822	3.45
Acquisition of Intangibles	295,874	-	295,874	292,379	3,496	1.18
Total Payments	1,391,136,411	(245,978,521)	1,145,157,890	1,515,883,672	(370,725,782)	(32.37)
Net Receipts/(Payments)	-	-	-	(103,860,429)	103,860,429	


Chief Executive
31 August 2024


Director of Business Support
31 August 2024



7. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.1 BASIS OF PREPARATION

These financial statements have been prepared by, and comply with, International Public Sector Accounting Standards (IPSAS) accrual basis, and Tanzania Financial Reporting Standard No.1. The financial statements are prepared under an Accrual basis, unless otherwise, as indicated in the summary of significant accounting policies. Financial statements comprise of

- (i) Statement of Financial Position
- (ii) Statement of Financial Performance
- (iii) Statement of Cash Flow
- (iv) Statement of Change in Net Assets
- (v) Statement of Comparison of Budget and Actual Amounts
- (vi) Notes to the Financial Statements.

9.1.1 Going Concern

The financial statements have been prepared on a going concern basis whereby it is assumed that TANROADS will be in operation for unforeseeable future. The accounting policies have been consistently applied to both periods presented in these financial statements.

9.1.2 Comparative Figures

Comparative information has been disclosed in respect of the previous period for all amounts reported in the financial statements. Comparative information has been included for narrative and descriptive information when it is relevant for understanding the current period's financial statements.

The presentation and classification of items in the financial statements have been retained from one period to the next unless, it is apparent, following a significant change like the Agency's operations or a review of its financial statements, that another presentation or classification would be more appropriate with regards to the criteria for the selection and application of accounting policies in IPSAS 3.

9.1.3 Reporting period

The reporting period for these financial statements is the financial year of the Agency which runs from 1 July 2022 to 30 June 2024.

9.1.4 Authorization Date

The Financial Statements are due for submission to the Controller and Auditors General (CAG) on or before 31 August 2024 and authorized for issuance on or before 30 March 2025 by Eng. Mohamed Besta, The Chief Executive-TANROADS.



Notes to the Financial Statements (continued)

9.1.5 Measurement Basis

The financial statements have been prepared on a historical cost basis. The financial statements are presented in Tanzanian Shillings (TZS) and all values are rounded to the nearest thousand Shillings (TZS 000), except if otherwise indicated. Previous year's balances have been regrouped whenever appropriate for comparison purposes.

9.1.6 Statement of Compliance

The Financial Statements of the Agency have been prepared by International Public Sector Accounting Standards (IPSAS) and comply with Part IV of the Public Finance Act, 2001 as amended in 2017 and Section 15 of the Executive Agencies Act, No. 30 of 1997, together with Accounting Circular No. 03 of 2023/24 with Ref No. EG.3/102/09/198 dated 01 June 2024 from MoF, on the preparation of Financial Reports and closure of the financial year ending 30 June 2024.

7.2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting policies are specific principles and procedures implemented by the Agency's Management and are used to prepare its financial statements. These include any methods, measurement systems, and procedures for presenting disclosures. In FY 2023/24, principal accounting policies that were implemented have been applied on a basis consistent with those of the previous year as set out below:

7.2.1 New Standards Issued by IPSAS Board

There are two (2) new Standards issued by the International Public Sector Accounting Standards Board (IPSASB) but were not yet effective up to the date of issuance of the Agency's financial statements. The new Standards are:

7.2.2 Financial Instruments - IPSAS 41

This Standard replaces IPSAS 29 and it sets out requirements for the recognition and measurement of financial instruments, including impairment, de-recognition, and general hedge accounting; furthermore, this standard effectively started to be implemented in the financial year 2023/24 as per guidelines in Accounting Circular No. 01 of Financial year 2023/24 with Ref No. EG.3/102/06/72 dated 21 September 2023 from MoF on adoption and implementation of IPSAS 41.

Measurements

Financial assets are measured at fair value and subsequently measured as per the following criteria:-

- i) The management model within which the financial assets are held; and
- ii) Characteristics of contractual cash flows are solely payments of principal and interest.



Notes to the Financial Statements (continued)

Classification of financial assets is based on the criteria mentioned above as a result the following classes of financial instruments arise namely;

- i) Financial assets at amortized cost; and
- ii) Financial assets at fair value through net assets/equity and financial assets at fair value through surplus or deficit.

Financial assets recognition

The Agency recognizes financial instruments when it becomes a party to the contractual provisions.

Movement of Expected Credit Loss as at 30 June 2024

Movement of ECL (Cash and Cash Equivalent)

	<u>2023/2024</u>	<u>2022/2023</u>
Cash at the Bank and on hand	34,480,647	138,341,075
Expected Credit Loss:		
Opening	2,408,443	0
Charged during the year	1,857,564	2,408,443
Closing	550,879	2,408,443
Cash as per Statement of Financial Position	33,929,768	135,932,632

Movement of ECL (Trade Debtor)

	<u>2023/2024</u>	<u>2022/2023</u>
Trade Debtors	1,230,760	917,220
Expected Credit Loss:		
Opening	738,500	0
Charged during the year	32,373	738,500
Closing	706,127	738,500
Trade Debtor as per Statement of Financial Position	524,633	178,720

7.2.3 Social Benefits - IPSAS 42

This standard effectively started on 1 January 2024. This Standard helps users of the financial statements to assess the nature of social benefits provided by the Agency, the features of the operation of social benefit schemes, and the impact of social benefits on the Agency's financial performance, financial position, and cash flows.

Therefore, The Agency is evaluating the impact of these Standards on its financial statements and adopts them in the preparation and presentation of its financial statements, where applicable.



Notes to the Financial Statements (continued)

7.2.4 Foreign Currency Transactions - IPSAS 4

There are some transactions that are made in foreign currency, particularly for projects funded by Development Partners. By IPSAS 4, the foreign currencies that were applied in respective transactions need to be translated into a presentation currency.

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the respective dates of the transactions. Assets and Liabilities at the Balance Sheet date that are denominated in foreign currencies (mainly United States dollar, Sterling Pound, or Euro) are translated into the functional currency using the Bank of Tanzania (BOT) exchange rate prevailing at that date, in this case the 30 June 2024. Foreign exchange gains and losses resulting from the settlement of such transactions and the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of Financial Performance.

7.2.5 Functional and presentation currency - IPSAS 4.11

The primary economic environment in which an entity operates is normally the one in which it primarily generates and expends cash. Therefore, Items included in the financial statements of the Agency are measured using the currency of the primary economic environment in which the Agency operates (the functional currency). The financial statements are presented in Tanzanian Shillings (TZS), which is the Agency's functional and presentation currency.

7.3 CASH AND CASH EQUIVALENTS - IPSAS 2

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. They include cash in hand and cash at the bank, deposits on call, and highly liquid investments with an original maturity of three months or less.

Cash and Cash equivalents in the Statement of Financial Position comprise cash at banks and in hand. For Bank Accounts maintained in foreign currency, those currencies have been translated to Tanzanian Shillings based on the BOT exchange rate ruling on 30 June 2024. All bank accounts opened specifically for projects financed by development partners are closed immediately after the completion of such projects.

7.4 EMPLOYEE BENEFITS - IPSAS 39

7.4.1 Retirement Benefit Plans

The Agency does not provide retirement benefits for its employees, rather, defined contribution plans (post-employment benefit plans) are in place whereby the Agency pays fixed contributions into a separate entity (a fund), and has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The obligation to pay contributions to the fund for payment of employees' retirement benefits is recognized as an expense in the year in which they become payable.



Notes to the Financial Statements (continued)

Employees' benefits include wages, salaries, social security contributions, paid annual leave, retirement awards which are paid upon retirement, and other related - employment benefits. In conformity with statutory requirements, made under the law, both, the employer, and employee must contribute to the social security schemes. Following the Public Service Social Security Act, 2018 (Act No.2 of 2018), Public Service Staff are now contributing to the Public Service Social Security Scheme (PSSSF) in the ratio of 5% - Employee, 15% - Employer.

7.4.2 Medical Benefit Plans

TANROADS joined the National Health Insurance Fund (NHIF), consequently, both the employer and employee contribute 3% making a total of 6% of gross salary to the National Health Insurance Fund. This financing scheme in health sector has improved the coverage and accessibility to health care services; furthermore, TANROADS pays the medical bills for items/treatments that are not covered by NHIF.

7.4.3 Workers Compensation

TANROADS is also registered with the Workers Compensation Fund (WCF), a social security scheme, meant to compensate workers (or their dependents if workers die) for accidents suffered & diseases contracted in the course of employment as per provisions of the Workers Compensation Act No. 20 of 2008. Being a public sector employer, TANROADS contributes 0.5% of employees' basic salary to the Fund.

Employment benefits and the Agency's contributions to the WCF are treated as expenses in the Statement of Financial Performance in the year to which they relate. Any liabilities for employees' accrued benefits at the end of the financial year are recognized as accruals in the Statement of Financial Position as at that date.

7.5 REVENUES FROM EXCHANGE TRANSACTIONS - IPSAS 9

All revenues arising from exchange transactions such as the rendering of services; the sale of goods; and the use by others of entity assets yielding interest, royalties, and dividends are accounted for by IPSAS 9. Accordingly, revenue is recognized to the extent that the economic benefits will probably flow to the Agency and the revenue can be measured reliably. Sources of revenue from exchange transactions emanate from the provision of laboratory services, consultancy services, interest income, and hire out of services which are categorized and determined as indicated hereunder.

7.5.1 Sale of goods - IPSAS 9.28

By IPSAS 9.28, revenue from the sale of goods is recognized when all of the following conditions are satisfied:

- i) The Agency has transferred to the buyer both the significant risks and rewards of ownership of the goods;
- ii) The Agency retains neither managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;



Notes to the Financial Statements (continued)

- iii) The amount of revenue can be measured reliably;
- iv) It is probable that the economic benefits (funds received) associated with the transaction will flow to the entity; and
- v) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

7.5.2 Rendering of services - IPSAS 9.19

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognized by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when the amount of revenue can be measured reliably; the economic benefits or service potential associated with the transaction will probably flow to the entity; the stage of completion of the transaction at the reporting date can be measured reliably; and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably. During the reporting period, the Agency rendered laboratory and consultancy services through our Material Laboratory Units and for ongoing contracts respectively.

7.5.3 Interest income - IPSAS 9.34

Interest income is recognized on a time proportion basis that considers the effective yield on the asset; therefore, Interest income is accrued from Bank deposits on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

7.5.4 Rental Income - IPSAS 13.63

Rental income is recognized in the Statement of Financial Performance, on a straight-line basis over the term of the relevant tenancy agreement. In the Manyara Region, SUMATRA occupies part of TANROADS office building (which is not for business purposes) and pays monthly rent.

7.6 REVENUES FROM NON-EXCHANGE TRANSACTIONS - IPSAS 23

These are revenues received from other entities without directly giving approximately equal value in exchange. They include the following;

7.6.1 Receipt of Funds from other Government Entities (Government Grants) - IPSAS 23.107(a)

Revenue from non-exchange transactions with other government entities is measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property), if the transfer is free from conditions, and it is probable that the economic benefits or service potential related to the asset will flow to the Agency and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, a grant liability is recognized instead of revenue.



Notes to the Financial Statements (continued)

7.6.2 Receipts of Funds from the Roads Fund Board

TANROADS receives part of its revenue from the Roads Fund Board (RFB) in line with the signed Performance Agreement between the two parties.

TANROADS conducts its operations in all Regions in Tanzania Mainland that is 26 Regions with its Headquarters in Dar-es-Salaam. TANROADS budgetary Region's allocations are affected through transfers according to the approved annual budget. The funds are for the maintenance of roads and rehabilitation/construction of roads in some areas.

7.6.3 Receipt of Funds from the Ministry of Works (MoW)

TANROADS receives grants, mainly for road development projects, from the Ministry of Works (MoW). Currently, grants received from MoW for road development projects are accounted for on a cash basis i.e., if the whole budgeted amount is not received; the unreleased amount is not recognized as receivables in the Statement of Financial Position, the shortfall, if any is reflected in the Statement of Comparison between budget and actual.

7.6.4 Receipts of Funds from Development Partners

TANROADS receives part of its revenue from the Development Partners; these funds are part of Loans and Grants that the Government has received because of commitments with the Development Partners.

These funds are reported in this financial statement as revenue; once utilized, are transferred to respective projects as an expense as per circular No. 3 of 2022/23 para 3.14 on the closure of the financial year 2022/23 and presentation of the financial report from the MoF with Ref. No. EG.03/102/09/198 dated 1 June 2024. Separate financial statements are prepared for these projects as per respective donor requirements. Once the project is completed the amount (assets) is transferred from the respective project book to TANROADS main book.

7.6.5 Other transfers

Other transfers include gifts, donations (including goods-in-kind), and transfers from other Government entities. These are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity, and the fair value of the asset can be measured reliably. Services-in-kind are not recognized as revenue but are disclosed in the financial statements.

7.6.6 Fees, Fines, Penalties and Licences - IPSAS 23

TANROADS has mandate to charge fees, Fines, Penalties, and licenses from different sources as described in Road Acts Section 4(1) of the Act; "There is hereby established Fund to be known as the Roads Fund into which shall be paid all monies collected as roads and fuel tolls imposed on diesel and petrol, transit fee, Heavy vehicles Licenses, Vehicles overloading fee, Road Reserve charges or any other sources at the rate to be determined by parliament from



Notes to the Financial Statements (continued)

time to time''. Further to that, section 4(2) states that all monies collected as roads and fuel shall be deposited in the account of the Fund.

IPSAS 23 Para 11 states that, in determining whether the substance of the transaction is that of a non-exchange or exchange transaction in determining the amount charged to these fees, fines Penalties and licenses, and Road Reserve charges, professional judgments/assessment is exercised.

7.7 REVENUE - IPSAS 47

IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. To meet this objective requires an entity to consider the terms of the transaction, and all relevant facts and circumstances, to determine the type of revenue transaction and set out the accounting requirements to account for the revenue transaction. IPSAS 47 will be effective for periods beginning on or after January 1, 2026.

7.8 TRANSFER EXPENSES - IPSAS 48

This standard establishes the principles that a transfer provider (an entity) shall apply to report useful information to users of financial statements about the nature, amount, timing, and uncertainty of expenses and cash flow arising from transfer expense transactions. To meet the objective, This Standard requires an entity to consider the terms of the transaction and all relevant facts and circumstances to determine the type of transfer expense transaction and set out the accounting requirements for the transfer expense transaction. IPSAS 48 will be effective for periods beginning on or after January 1, 2026.

7.9 PROPERTY, PLANT AND EQUIPMENT - IPSAS 45

This standard guides accounting for Property, Plant and Equipment so that users of Financial Statements can discern information about an entity's investment in its PPE and the changes in such investment. The standard applies to PPE used to develop or maintain the biological assets related to agricultural activity other than bearer plants, Mineral rights and mineral reserves such as oil, natural gas and similar non-regenerative resources, and the recognition and measurement of exploration and evaluation assets. IPSAS 45 removed IPSAS 17's scope exclusion of Heritage Asset. This standard will be effective on 1 January 2025 with earlier application permitted.

7.10 MEASUREMENT - IPSAS 46

This Standard is to define measurement bases that assist in reflecting fairly the cost of services, operational capacity and financial capacity of assets and liabilities. The Standard identifies



Notes to the Financial Statements (continued)

approaches under those measurement bases to be applied through individual IPSAS to achieve the objectives of financial reporting. An entity that prepares and presents financial statements under the accrual basis of accounting shall apply IPSAS 46, Measurement in measuring assets and liabilities. The measurement requirements described in this Standard apply to both initial and subsequent measurement unless specific guidance is included in the individual IPSAS. IPSAS 46 will be effective for periods beginning on or after January 1, 2025.

7.11 LEASES - IPSAS 43

IPSASB approved IPSAS 43, Leases with an effective date of January 1, 2025. IPSAS 43 supersedes IPSAS 13, *Leases* and introduces the right-of-use model for lessees, aligning with IFRS 16, *Leases*. The IPSASB will continue consideration of public sector specific leasing issues, such as concessionary leases, in its Other Lease-Type Arrangements project. The Agency is currently assessing the impact of the standard.

7.12 INTANGIBLE ASSETS - IPSAS 31

Intangible assets acquired separately are initially recognised at cost. TANROADS has intangible assets, most of them being computer software.

7.12.1 Useful Life of an Intangible Asset

TANROADS will assess whether the useful life of an intangible asset is finite or indefinite. An intangible asset has an indefinite useful life when there is no foreseeable limit to the period over which the asset is expected to generate economic benefits or service potential.

For the internally generated intangible assets (mainly software), the costs have included all costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Examples of directly attributable costs are costs of materials and services used or consumed in generating the intangible asset, costs of employee benefits (as defined in IPSAS 25) arising from the generation of the intangible asset, fees to register a legal right; and amortization of patents and licenses that are used to generate the intangible asset.

7.12.2 Intangible Assets with Finite Useful Life

An intangible asset with a finite useful life will be amortised over its useful life. The amortisation method should reflect the pattern in which the asset's future economic benefits are expected to be consumed. If that pattern cannot be determined reliably, the straight-line method is to be used.

Amortisation will be charged about the asset from the first day it is put into use and to cease at the earlier of the date that the asset is classified as held for sale and the date that the asset is de-recognized.

The residual value of an intangible asset with a finite useful life will be zero unless there is a commitment by a third party to purchase the asset at the end of its useful life, or if there is



Notes to the Financial Statements (continued)

an active market for the asset, residual value can be determined by reference to that market in case such a market will probably exist at the end of the asset's useful life.

The amortisation period and method for an intangible asset with a finite useful life will be reviewed at least at the end of each annual reporting period. If the expected useful life or expected pattern of consumption of the future economic benefits is different from previous estimates, the amortisation period or the method will be changed accordingly. Such changes shall be accounted for as changes in accounting estimates by (IPSAS 3) Accounting Policies, Changes in Accounting Estimates and Errors.

7.12.3 Derecognition

An intangible asset shall be derecognized on disposal, or when no future economic benefits are expected from its use or disposal. Any gain or loss arising is to be recognised when the asset is derecognised.

7.13 PROPERTY, PLANT AND EQUIPMENT - IPSAS 17

Property, Plant, and Equipment (PPE) are controlled and used by TANROADS in its day-to-day operations. PPE, however, for these financial statements, also includes infrastructure assets like roads and bridges which are public properties. Through Government directives, TANROADS had been authorized/mandated to construct airport runways; however, whenever the construction is completed, the assets of Airports are transferred to the Tanzania Airports Authority (TAA) which has the right to recognize them in their financial statements.

7.13.1 Administrative Assets

All categories of property, plant, and equipment (acquired and self-constructed) have been initially recognized at cost, which includes purchasing/construction cost and all expenditures attributable to the acquisition or construction of the assets, costs incurred subsequently to add to or replace part of property, plant, and equipment. Purchased software that is an integral part of the functionality of related equipment is included in the cost of the related equipment. If a replacement is recognized in the carrying amount of an item of property, plant, and equipment, the carrying amount of the replaced part is derecognized.

7.13.2 Infrastructure Assets

The cost of infrastructure assets i.e., roads and bridges, includes expenditure on materials, direct labor, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the initial estimated cost of dismantling and removing the items and restoring the site on which the infrastructure assets are located. During the year under review, management continued to depreciate Infrastructure Asset by applying consistently the same depreciation rates that were adopted in FY 2017/18 when these assets were depreciated for the first time.



Notes to the Financial Statements (continued)

7.13.3 Work in Progress (Administrative and Infrastructure Assets)

Items of capital work-in-progress (WIP) are recognized at cost. The cost of capital work-in-progress assets includes costs of material, direct labour, and any other costs directly attributable to bringing the asset to a condition where it is ready for its intended use. Capital work-in-progress is ready for its intended use once the handover certificate is issued and at this point, capital work-in-progress is recognized as part of property, plant, and equipment although not depreciated until the assets in question are placed in service.

Included in the figure of WIP are costs associated with the construction and rehabilitation of airports. Once these Airports are completed, the amount of WIP will be transferred to the Assets Account and eventually to TAA which is responsible for maintenance of the same and collection of revenue accruing from the use of airports by the public.

7.13.4 Carrying amount of temporarily idle/fully depreciated Property Plant & Equipment - IPSAS 17.94

Financial statements may also find the following information relevant to their needs:

- (a) The carrying amount of temporarily idle property, plant and equipment;
- (b) The gross carrying amount of any fully depreciated property, plant, and equipment that is still in use;
- (c) The carrying amount of property, plant, and equipment retired from active use and held for disposal; and
- (d) When the cost model is used, the fair value of property, plant, and equipment is materially different from the carrying amount.

Therefore, during the reporting period, TANROADS did not possess property, plant, and equipment that are idle, fully depreciated and retired from active use and held for disposal.

7.13.5 Depreciation

Management uses reasonable judgment in determining the useful life of an asset hence depreciation rates of property, plant, and equipment. Depreciation on an Asset is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allow the cost of the asset over its remaining useful life. The annual rates of depreciation which have been consistently applied are presented in **Table 28** below.

Table 28. The annual rates of depreciation

Description	Depreciation Rate (Years)
Administrative assets	
Buildings and Structures	50



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Notes to the Financial Statements (continued)

Description	Depreciation Rate (Years)
Furniture and Fittings	10
Plant and Machinery	15
Office Equipment	10
Motor Vehicles	10
IT Equipment	8
Weighbridges	
Fixed Weighbridge	50
Portable Weighbridge	15
Infrastructural assets	
Roads	
Tarmac Roads - Asphalt Concrete	10
Tarmac Roads - Surface Treatments	7
Tarmac Roads - Concrete Roads	20
Bridges	
Concrete Bridges	60
Steel Bridges	50
Composite Bridges	100
Timber Bridges	4

The asset's useful life was reviewed and adjusted prospectively, if necessary, at the end of each reporting period (IPSAS 17.79) the useful life of an asset is reviewed when it is necessary.

7.13.6 Impairment of Assets IPSAS 26

The Agency assesses whether there are any indicators of impairment of assets at each reporting date. Assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount, that reduction is an impairment loss. An impairment loss shall be recognized immediately in the Statement of Financial Performance as an expense (IPSAS 26.72).

The Agency derecognizes items of property, plant and equipment, or any significant part of an asset upon disposal, or when no future economic benefit or service potential is expected from its continuing use. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized as the surplus or deficit when the asset is derecognized. (IPSAS 17.82, IPSAS 17.83, IPSAS 17.86).



Notes to the Financial Statements (continued)

7.13.6.1 Cash-generating assets

Cash-generating assets are assets held with the primary objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity. An asset may be held with the primary objective of generating a commercial return, even though it does not meet that objective during a particular reporting period. In this context, the Agency does not possess cash-generating asset(s)

7.13.6.2 Non-cash-generating asset

Conversely, an asset may be a non-cash-generating asset, even though it may be breaking even or generating a commercial return during a particular reporting period. Assets held by the Agency as a public sector organization are not used to generate a commercial return but are used for delivering services.

7.13.7 Assets Pledged as Security for Liabilities

None of the Agency's assets has been pledged as security for liabilities during the FY 2023/24. (IPSAS 17.89(a)).

7.13.8 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be principally recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable (within one year from the date of classification) and the asset is available for immediate sale in its present condition. Non-current assets classified as held for sale are measured at the lower of the asset's previous carrying amount and the fair value less costs to sell. Proceeds from the sale of these assets, if any, are recognized in the Statement of Financial Performance as receipts from the sale of assets. TANROADS always seeks approval from the Ministry of Finance (MoF) to utilize such proceeds to meet administrative costs. (IPSAS 17.94).

7.13.9 Fully depreciated and Idle PPE

The agency does not have fully depreciated assets and idle assets during the year under review.

7.13.10 Investment Property - IPSAS 16

An investment property is a property held to earn rentals and/or for capital appreciation. It is initially measured at its cost including transaction costs. After initial recognition investment property is measured at fair value. Gains or losses arising from changes in the fair value of investment property are included in the Statement of Financial Performance for the period in which they arise. TANROADS does not have such kinds of properties.



Notes to the Financial Statements (continued)

7.14 PROVISIONS, CONTINGENT LIABILITIES, AND CONTINGENT ASSET - IPSAS 19

TANROADS does not recognize contingent assets or contingent liabilities in its books of account but discloses their details in the Notes to the Financial Statements. For provisions, the amount is disclosed in the Statement of Financial Position as a liability to TANROADS (Provision of Legal Obligation).

7.14.1 Provisions

Provisions are recognized when the Agency has a present legal or constructive obligation as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. For example, during the year, In the Court of Appeal of Tanzania Civil Appeal No. 2 of 2021 Attorney General and Others Vs Nasoro A. Ahmed, following the decision of the High Court at Rukwa before Mrango J. which was issued in favour of the Respondent by awarding Plaintiff Tshs 108.000 million we filed Memorandum and Records of Appeal together with the written submission in the Court of Appeal Sumbawanga Registry challenging the said decision. The current status of the case is hearing of appeal on notice.

Therefore, there is a possible obligation to be confirmed by a future event that is outside the control of the Agency. However, the Agency relies on input from the team of state attorneys from TANROADS and the Office of Solicitor General in assessing the probability of future obligations. Hence management has not made provision regarding this case.

During the year, in the High Court of Tanzania, Land Division, Land Case No. 305/2022 John Baptist Medard Milinga Vs. Attorney General & Others. The Plaintiff filed a suit against the Defendants for compensation of his property situated at Kimara Temboni. The house was demolished by TANROADS because it was in the road Reserve. The Defendants praying for an order to be paid Tshs. 487.077 million is compensation for the demolished house.

Johnson Nicholas Mahagura vs. TANROADS, China Railway Seventy Group (CSRG) Nyabirekela Village, and Attorney General, High Court Musoma, Land Case No.9 of 2021, That the Plaintiff claims compensation of 19 million being the value of his property with,892.43 square meters of land which was taken by TANROADS to construct a road between Makutano - Nyamuswa Ikoma gate with 135 Kilometre and Sanzate - Natta road with 40 Km and a declaration that the Plaintiff is the lawful owner of the pieces of lands. Judgment in favor of Plaintiffs, TANROADS is ordered to pay compensation claims amounting to 19.000 million.

Provisions for Litigation, during the financial year ended 30 June 2024 was TZS 506.077 million (30 June 2023: TZS 2,763.717 million) as summarized below.

Taking into consideration the Court rulings on the above case, the movement of Provision for Litigation as at 30 June 2024 is as detailed hereunder.



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Details	TZS (Million)
Opening Balance:	<u>2,763.717</u>
Add: New Provision During the year	506.077
Total Provision	<u>3,269.794</u>
Less: Amount Paid During the Year	2,334.333
Balance as at 30 June 2024	<u>935.461</u>

TANROADS is obliged to pay a total of TZS 935.461 million. The amount is disclosed on the Statement of Financial Position as a liability to TANROADS (Provision of Legal Obligation).

7.14.2 Contingent Assets

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Therefore, Contingent Assets are recognized as revenue in the period in which they are earned.

During the reporting period, there were ten (10) cases amounting to TZS 85,337.382 Million logged by the Agency and hence recognized as contingent assets. The major components of the contingent assets are as detailed in Table 29 below.

Table 29: Cases in favor of TANROADS

S/N	Nature of Case	Case details	Court Decision	Claimed Amount (million)
1	TANROADS & Attorney General Vs. ROSA Haulage Ltd, Civil case No. 2 of 2020 High Court of Tanzania at RUKWA. TANROADS has instituted a Summary suit claiming costs of damaged road furniture by the Respondent's vehicle to the tune of TZS. 10,300,000/=	Civil case No. 2 of 2020 High Court of Tanzania at RUKWA	TANROADS won the claimed amount.	10,300.000
2.	In the High Court of Tanzania at Iringa. Civil Case No 27/2022, TANROADS & AG v Kidoshi Rajabu Kinanja, The Plaintiffs instituted a suit against the Defendant under Summary Procedure for reimbursement costs emanating from repairing damaged road furniture worth 19,090,500/= caused by the defendant's vehicle. TANROADS won the claimed amount.	Civil Case No 27/2022, Iringa High Court	TANROADS won the claimed amount	19,090.500
3.	In the High Court of Tanzania at Iringa. Civil Case No 27/2022 TANROADS & AG v Lukas Mwankenja. The Plaintiffs instituted a suit against the Defendant under Summary Procedure for	Civil Case No 27/2022, Iringa High Court	TANROADS won the claimed amount	4,600.000



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Notes to the Financial Statements (continued)

S/N	Nature of Case	Case details	Court Decision	Claimed Amount (million)
	reimbursement costs emanating from repairing damaged road furniture worth 4,600,000/= caused by the defendant's vehicle. TANROADS won the claimed amount.			
4.	In the High Court of Tanzania at Iringa. Civil Case No 27/2022, TANROADS & AG v Cedras Investment Ltd, The Plaintiffs instituted a suit against the Defendant under Summary Procedure for reimbursement costs emanating from repairing damaged road furniture worth 1,800,000/= caused by the defendant's vehicle. TANROADS won the claimed amount.	Civil Case No 27/2022, Iringa High Court	TANROADS won the claimed amount	1,800.000
5.	In the High Court of Tanzania at Iringa. Civil Case No 27/2022, TANROADS & AG v Haruna Mahamudu Saula. The Plaintiffs instituted a suit against the Defendant under Summary Procedure for reimbursement costs emanating from repairing damaged road furniture worth 7,785,882/= caused by the defendant's vehicle.	Civil Case No 27/2022, Iringa High Court	TANROADS won the claimed amount	7,785.882
6.	TANROADS & Attorney General v Ramadhan Kassim Mang'anya, Civil Case No 27/2022, High Court of Tanzania at Iringa. The Plaintiffs instituted a suit against the Defendant under Summary Procedure for reimbursement costs emanating from repairing damaged road furniture worth 7,326,000/= caused by the defendant's vehicle. The matter was heard exparte and the court granted the amount prayed by the Plaintiffs.	Civil Case No 27/2022, Iringa High Court	TANROADS won the claimed amount	7,326.000
7.	TANROADS & Attorney General v Amani Kalenga, Civil Case No 27/2022, High Court of Tanzania at Iringa. The Plaintiffs instituted a suit against the Defendant under Summary Procedure for reimbursement costs emanating from repairing damaged road furniture worth 1,300,000/= caused by the defendant's vehicle. The matter is settled as the defendants paid the cost of repairing the damaged road.	Civil Case No 27/2022, Iringa High Court	TANROADS won the claimed amount	1,300.000
8.	In the High Court of Tanzania at Tanga, Civil Case No 14 of 2022 TANROADS and AG vs Gaudence Kimario. TANROADS institute a summary suit against Gaudence Kimario to recover Tshs. 6,500,000/= for	In the High Court of Tanzania at Tanga, Civil	Judgement in favour of TANROADS	6,500.000



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Notes to the Financial Statements (continued)

S/N	Nature of Case	Case details	Court Decision	Claimed Amount (million)
	road vandalism at Kwedikwazu Handeni District Tanga	Case No 14 of 2022		
9.	In the High Court of Tanzania at RUKWA, Civil Case No 2 of 2021; TANROADS & AG vs. ROSA HAULAGE. This was a summary suit case, TANROADS has instituted a Summary suit claiming costs of damaged road furniture by the Respondent's vehicle to the tune of TZS 10, 300,000/=	In the High Court of Tanzania at RUKWA, Civil Case No 2 of 2021;	Judgement in favour of TANROADS	10,300.000
10.	In a Resident Magistrate Court at Tanga. Civil Case No 1298/2024, TANROADS & AG vs BINSOUD COMPANY LTD. TANROADS Institute a summary suit against the Defendant for the payment of Tsh 16,335,000/= as a cost for repairing of guardrail and parapet flex beams at Amboni Bridge, Tanga Region which was damaged by the Defendant's vehicle	In a Resident Magistrate Court at Tanga. Civil Case No 1298/2024	Judgement in favour of TANROADS	16,335.000
	Total			85,337.382

7.14.3 Contingent Liabilities

Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability. (IPSAS 19.18).

There are fifty-eight (58) cases still on-going at various registries of the High Court of Tanzania, Claims amounting to TZS 7,056.655 were lodged against the Agency hence have been disclosed as contingent liabilities.

In this regard, there is a possible (but not probable) obligation to be confirmed by a future event that is outside the control of the Agency. However, the Agency relies on input from the team of state attorneys from TANROADS and the Office of Solicitor General in assessing the probability of future obligations.

7.14.4 Performance Securities

Performance Security means a monetary or financial guarantee to be furnished by the successful tenderer for the due performance of the contract placed on it. The contractor is required to obtain (at his cost), a Performance Security in the form of an "unconditional bank guarantee" for proper performance in the amount(s) of 10% of the accepted contract amount in the currency acceptable to the employer. The Performance Security, issued by a reputable



Notes to the Financial Statements (continued)

bank or financial institution selected by the Contractor, is to be delivered to the Employer within twenty-eight (28) days after receiving the Letter of Acceptance.

The Performance Security has to be valid and enforceable for the whole period of contract execution until the contractor has executed and completed the works and remedied any defects in which case the Performance Certificate will be issued. The Employer returns the Performance Security to the Contractor within twenty-one (21) days after issuance of the completion Certificate.

In the event, the contractor does not complete the works, the Bank which issued the guarantee may either cover the cost of hiring a new contractor to complete the works or provide compensation and allow the Employer to use the money to complete the works as it may deem fit.

The above scenario suggests that all valid Performance Securities are contingent assets to the Employer (TANROADS). The contingent assets resulting from Performance Securities as at 30 June 2024 amounted to TZS 986,129.347 million (30 June 2023: TZS 686,829.387 million). The Agency keeps a detailed record of Performance Securities which is updated periodically.

7.14.5 Unrecovered Advance Payments

For those contractors who meet the conditions for receiving advance payment, the Employer always makes an advance payment equal to 10-15% of the contract sum, as an interest-free loan for mobilization and cash flow support when the Contractor submits a guarantee by the contract agreement.

The amount is recoverable in instalments as per the contract agreement. The Contractor shall ensure that the Guarantee is valid and enforceable until the advance payment has been fully repaid.

If advance payment has not been repaid before the issuance of the Taking-Over Certificate for the works or before termination or suspension of works execution, the whole of the balance then outstanding shall immediately become due, payable by the Contractor to the Employer. The total amount of unrecovered advance payments was TZS 257,383.651 million (30 June 2023: TZS 162,165.550 million) and has been recognized as an asset in the Statement of Financial Position as at 30 June 2024.

7.14.6 Unreleased Retention Monies

Retention money is an amount held back from a payment made under a construction contract (usually a certain percentage of the Interim Payment Certificate/Invoice). It is generally retained to ensure that, the contractor fulfils all obligations under the contract, and is then released on practical completion after the end of a defect liability period.

When the Taking-over Certificate has been issued for the works, the first half of the Retention Money shall be certified by the Engineer for payment to the contractor. Promptly after the expiry dates of the Defects Liability Period, the outstanding balance (second half) of the



Notes to the Financial Statements (continued)

Retention Money is released to the Contractor after certification by the Engineer. TANROADS has special accounts in the Regions where the Retention monies are maintained awaiting certification for their release. TANROADS Headquarters does not maintain bank accounts for such purposes.

The unreleased retention monies are monies withheld until proof of satisfactory execution of the works has been obtained through the Engineer's certification. As at 30 June 2024, TANROADS had a total of TZS 189,169.872 million (30 June 2023: 167,239.127 million) as unreleased retention monies, reported as payable in Statement of Financial Position.

7.15 DISCLOSURE OF RELATED PARTY TRANSACTIONS - IPSAS 20

In the context of IPSAS 20 [(34 (a) - (c))], related party comprises the TANROADS Board, Chief Executive and Key Management Personnel (full time), and close members of the family of key management personnel. During the reporting period, there was no Board Member meeting as the Board Chairperson was appointed at the end of the reporting period; in addition, the above-mentioned individuals were compensated through remuneration, advisory fees, and other related costs. No loan was advanced to them during the year hence no outstanding amount was due from related parties. The total remuneration paid for the FY 2023/24 was TZS 559.680 million (30 June 2023: TZS 668.580 million) as analyzed in Table 30 below:

Table 30: Payments to Related Party for the Year ended 30 June 2024

Description	The Board	Top Management (million)	Total (million)
Board Members Allowance	-	-	-
Salary	-	559.680	559.680
Residential Accommodation	-	-	-
Medical Expense	-	-	-
Gratuity	-	-	-
Total		559.680	559.680

7.16 INVENTORIES - IPSAS 12

TANROADS does not hold inventories for sale. However, there are items that are stocked for immediate consumption. They are consumables and include items like fuel, stationery, soaps, and other office supplies.

TANROADS has used the FIFO formula that assumes the items of inventory that were purchased first are sold first, and consequently, the items remaining in inventory at the end of the period are those most recently purchased or produced. Under the weighted average cost formula, the cost of each item is determined from the weighted average of the cost of similar items at the beginning of a period, and the cost of similar items purchased or produced during the period. The average may be calculated periodically, or as each additional shipment is received, depending upon the circumstances of the Agency.



Notes to the Financial Statements (continued)

The value of items consumed during the reporting period is recognized in the Statement of Financial Performance as an expense (supplies and consumables); however, the value of unused consumables, as established from the stock-taking that was done on 30 June 2024, stands at TZS 1,263.836 million (30 June 2023: TZS 2,698.274 million) and is recognized in the Statement of Financial Position as a current asset.

During the year under review, the Agency conducted an inventory exercise of all assets reverted from completed projects as summarized in **Table 31** below and detailed in attached appendix I of this report. The list of respective asset details was submitted to MoF as per circular No.02 of 2018/19. The Agency has no full control and assumes custodianship while awaiting MoF approval either to retain, reallocate transfer to other Government offices, or dispose of. In this regard, the agency did not recognize this asset on its books but disclosed it accordingly.

Table 31. The Summary of Assets Reverted from Completed Projects as at 30 June 2024

S/NO.	Details	Number of Items
1	Office Equipment	5,399
2	IT Equipment	608
3	Furniture and Fittings	757
4	Land	208
5	Buildings	251
	Total	7,223

7.17 TAXES

TANROADS is an Executive Agency of the Government with Value Added Tax (VAT) Registration No. VRN 40-022537-J and Taxpayers Identification Number (TIN) 100-985-748 are exempted from tax on surplus for the year.

7.18 EVENTS AFTER REPORTING DATE - IPSAS 14

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issuance. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

The Agency had no events after the reporting date which needed to be disclosed.



Notes to the Financial Statements (continued)

7.19 JUDGEMENTS, ESTIMATES, AND ASSUMPTIONS

In the application of the Agency's accounting policies, the Management is required to make judgements, estimates, and assumptions about the carrying amounts of assets, liabilities, and contingent liabilities that are not apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

7.20 RECEIVABLES AND PAYABLES FROM WEIGHBRIDGE OPERATIONS

According to (Establishment) Amendment Order 2009, TANROADS is responsible for the establishment and operations of weighbridges as well as enforcement of Axle Load Control on road network under its jurisdiction for collections of overloading fees and other charges from weighbridge operations on behalf of the Roads Fund Board.

The fees/charges collected through the Weighbridge Collections Account maintained at CRDB Bank and NMB Bank are transferred to the RFB Collection Bank Account maintained at the BOT at the end of every month. Receivables are weighbridge fees/charges not paid by transporters as of 30 June 2024 while payables are collected weighbridge charges not remitted to RFB as at 30 June 2024.

7.21 BASIS FOR PREPARATION OF BUDGET - IPSAS 24.39

The presented Annual Approved budget is prepared on a Cash basis approach while the Revenue Statements of Financial Performance are prepared on an Accrual basis. The budget is for one year and it covers the same period as that of Statements of Financial Performance i.e. from 1 July 2023 to 30 June 2024. An agency under the Ministry of Works (MoW) receives an approved Budget or any other Fund that may impact or be reflected in its budget. Reconciliation of Actual Amounts on a Comparable cash basis and Actual Amounts in the Statements is provided in Note 54.

7.21.1 Changes from Original Approved Budget to Final Approved Budget

During the period under review, there were budgetary changes that resulted in a change of the original approved budget for the period ended 30 June 2024. The changes mainly occurred because of the reallocation of D-FUND in MoW from Foreign to Local budget; rollover budget; special Fund from MoW to resolve issues caused by natural disasters; and funds received for settlement of outstanding contractors' debts.

7.21.2 Comparison of Final Approved Budget and Actual Amounts

The fund received as at 30 June 2024 amounted to TZS 1,412,023.243 million against a target of TZS 1,145,157.890 million, reflecting a performance rate of 123.30 %. On the other hand, total Payments amounted to TZS 1,515,883.672 million equivalent to an increase of 32.37% compared to the budgeted TZS 1,145,157.890 million.



Notes to the Financial Statements (continued)

7.22 AMORTISATION OF AN INTANGIBLE ASSET:

Amortisation commences when the asset is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management;

Amortisation continues even though the asset is idle unless it is classified as held for sale. Amortisation shall cease when the asset is derecognized. Therefore, amortization does not cease when the asset becomes idle or is retired from active use and held for disposal/sale unless the asset is fully depreciated. (IPSAS 31)

During the year under review, the Agency did not have an intangible asset that is fully amortised and still in use. Similarly, there were no significant intangible assets controlled by the Agency that were not recognized as assets for the reason that they did not meet recognition criteria.





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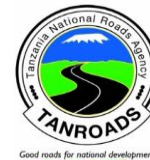


Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
10 - Cash and Cash equivalent		
Admin and Operation Account - CRDB - TZS	1,044,955	2,130,170
Basket Funding Bank Account - CRDB BANK - TZS	55,514	1,402,899
Collection Bank Accounts - CRDB BANK - TZS	41,135	244,025
Development Bank Account - CRDB BANK - TZS	12,739,254	23,798,458
FARA Agreement	312,232	312,793
Maintenance Bank Account - CRDB BANK - TZS	4,672,241	38,030,788
Provision for ECL (Cash and Cash Equivalent)	(550,879)	(2,408,443)
Retention Bank Account - CRDB BANK - TZS	10,671,936	18,714,529
TANROADS - DEV Collection Account (TZS) - BOT	3,045,212	3,609,842
TANROADS - RFB Collection Account (TZS) - BOT	1,675,214	49,897,581
TANROADS Collection Account (TZS) - NMB	22,268	186
TANROADS Collection Account (USD) - BOT	200,687	199,804
	33,929,768	135,932,632
11 - Receivables		
Contractors Advance Control (Recurrent)	12,850,102	2,533,408
Contractors' Advances Control (Capital)	244,533,549	159,632,142
Imprest Control	5,842	0
Provision for ECL - (Non-Cash item)	(706,127)	(738,500)
Salary Advance Control	19,014	24,617
Trade Debtors	1,230,760	917,220
Weighbridge Debtors	581,127	653,714
	258,514,267	163,022,601
Age Analysis Receivables		
1-30 days	7,344,488	2,253,600
31-60 days	122,553,819	27,094,318
61-90 days	3,517,644	3,517,644
91-365 Days	23,312,471	23,312,471
Above 1 year	101,785,845	106,844,568
	258,514,267	163,022,601
11.B- Prepayments		
Prepayments, supplies and consumables	249,257	3,068,968
	249,257	3,068,968
12 - Inventories		
Consumables - Materials and Supplies	1,263,836	2,698,274
	1,263,836	2,698,274
13 - Property, Plant and Equipment		
Acc. Depreciation Asphalt Concrete Roads	(4,340,242,830)	(3,610,718,125)
Acc. Depreciation Composite Bridges	(20,185,262)	(13,309,309)
Acc. Depreciation Concrete Surfaced Roads	(30,157,952)	(25,097,088)
Acc. Depreciation Furniture and Fittings	(887,861)	(1,165,902)
Acc. Depreciation Heavy Equipment Plant & Machinery	(3,100,270)	(4,410,822)
Acc. Depreciation IT Equipment- Computer&Phot.	(3,039,180)	(6,534,633)



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Acc. Depreciation Motor Vehicles	(6,580,802)	(18,675,631)
Acc. Depreciation Office Buildings	(3,942,231)	(3,069,736)
Acc. Depreciation Office Equipment Precision Tools	(7,956,491)	(5,030,872)
Acc. Depreciation Surface Dressing Roads	(5,273,589,287)	(4,335,375,760)
Acc. Depreciation Timber Bridges	(0)	(27,084)
Acc. Depreciation-Concrete Bridges	(141,824,141)	(117,326,322)
Acc. Depreciation-Fixed weighbridges	(24,973,937)	(21,138,461)
Acc. Depreciation-Portable Weighbridge	(4,295,966)	(3,711,185)
Acc. Depreciation Steel Bridges	(20,921,233)	(18,339,335)
Asphalt Concrete Roads	8,572,159,136	8,535,947,074
Composite Bridges	529,675,010	525,345,269
Concrete Bridges	2,079,710,950	2,082,763,996
Concrete Surfaced Roads	130,550,008	130,550,008
Fixed Weighbridges	149,462,346	149,693,636
Four Wheel Drive Vehicles	26,673,064	23,388,259
Furniture and Fittings	2,615,381	2,367,034
Heavy Equipment, Plant and Machinery	5,815,060	5,354,163
IT Equipment - Computers and Photocopiers	12,576,386	9,839,085
Office Buildings	14,195,876	10,800,266
Office Equipment-Precision Tools, Weights&Measures	68,636,410	12,322,603
Office Land	1,399,706	1,321,853
Portable Weighbridges	6,137,614	5,962,981
Steel Bridges	105,125,241	105,112,744
Surface Dressing Roads	10,706,276,290	10,706,276,290
Timber Bridges	0	30,100
	12,529,311,033	14,123,145,093
13.B - Work In Progress		
W.I.P Construction Office Building	27,595,279	25,505,443
W.I.P. Construction - Airports	181,558,292	128,775,464
W.I.P. Construction - Roads	3,759,992,106	3,256,219,739
W.I.P. Construction - Weighbridges	84,811,408	19,217,948
W.I.P. Construction- Bridges	697,256,947	569,649,435
	4,751,214,033	3,999,368,029
14 - Intangible Assets		
Accumulated Amortization Software	(3,478,523)	(3,645,063)
Computer Software	4,797,783	4,505,404
	1,319,260	860,341
15 - Payables and Accruals		
Construction Development Works (Devt)	1,230,657,281	608,058,646
Maintenance Works (Mtce)	93,934,588	65,726,615
Rehabilitation Works (Development)	64,699,091	93,296,852
Retention Money Payable	189,169,872	167,239,127
Road Reserve Collection Payables	121,235	315,978
Staff Claims	3,054,723	3,397



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Stale Cheque Accommodation	1,811,345	1,804,883
Supplies (Goods and Services)	7,661,475	2,084,942
Utilities	8,587	0
WB Collection Payable	783,572	686,973
	1,591,901,770	939,217,412
Age Analysis Payables		
1-30 days	399,111,600	377,429,391
31-60 days	304,150,879	33,637,290
61-90 days	252,928,683	35,365,273
91-365 days	226,790,788	30,912,522
Above 1 year	408,919,820	461,872,935
	1,591,901,770	939,217,412
16 - Provision for Litigation		
Provision for Litigation	935,461	2,763,717
	935,461	2,763,717
17 - Deferred Grants		
Deferred Capital Grant - Consolidated (GOT)	17,547,980	26,357,265
Deferred Capital Grant - RFB	1,055,851	1,363,828
Deferred Recurrent Grant - RFB	6,350,052	87,928,369
	24,953,883	115,649,462
Deferred Capital Grants from MOWT (Consolidated - Airport, Bridges & Roads)		
Opening Balance	26,357,265	42,300,647
Addition for the Year - Airport	20,607,903	36,778,954
Addition for the Year - Bridges & Roads	382,794,224	733,923,738
Available for the Year	429,759,392	813,003,339
Less		
Amount Amortised Airport (Consumed during the Year)	21,057,928	37,539,793
Amount Amortised Bridges & Roads (Consumed during the Year)	391,153,485	749,106,280
Closing Balance	17,547,980	26,357,265
Deferred Capital (RFB 10%) Grants for the Year ended		
Opening Balance	1,363,828	2,803,900
Addition for the Year	24,272,464	39,879,172
Available for the Year	25,636,292	42,683,072
Less		
Amount Amortised (Consumed during the Year)	24,580,441	41,319,244
Closing Balance	1,055,851	1,363,828
Deferred Current Grants from MOWT (PE)		
Opening Balance	-	-
Addition for the Year	33,926,978	17,625,735



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Available for the Year	33,926,978	17,625,735
Less		
Amount Amortised (Consumed during the Year)	33,926,978	17,625,735
Closing Balance	-	-
Deferred Recurrent Grants RFB (Maintenance) for the Year ended		
Opening Balance	87,928,369	177,367,199
Addition for the Year	408,524,964	471,333,037
Available for the Year	496,453,333	648,700,236
Less		
Amount Amortised (Consumed during the Year)	490,103,281	560,771,867
Closing Balance	6,350,052	87,928,369
Total Deferred Capital	24,953,883	115,649,462
18 - Taxpayers Funds		
Capital Tax Payers' Fund	18,610,784,021	18,610,784,021
	18,610,784,021	18,610,784,021
19 - Accumulated Deficit		
Accumulated Deficit	(2,652,773,682)	(1,240,318,671)
	-2,652,773,682	-1,240,318,671
21 - Fees, fines, penalties and licenses		
Fines, Penalties and Forfeitures	372,179	130,338
Receipt From Road Reserve User Charges	2,971,349	3,673,278
Receipt From Weighbridge Charges	7,092,569	6,747,792
	10,436,096	10,551,409
22 - Grants Amortised		
Capital Grants from Development Partners	516,554,174	423,235,508
Deffered Capital Grant - Consolidated (GOT)	8,809,285	15,943,381
Deffered Capital Grant - RFB	307,977	1,440,072
Deffered Recurrent Grant - RFB	81,578,317	89,438,830
Subventions Capital Grants	425,434,591	810,581,864
Subventions Recurrent Grants	444,691,941	488,958,772
	1,477,376,285	1,829,598,428
23 - Revenues from exchange transactions		
Hire of Services	93,370	116,841
Laboratory Charges	10,180,156	10,622,270
Receipt from Consultancy Fees	178,042	181,594
Receipt From Parking Fees	661,285	672,620
Receipt from Public-Toilet services	261,619	336,830
Receipt From Sales of Assets	0	102,285
Rent-Government Houses	0	8,748



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Notes to the Financial Statements (continued)

	2023/24	2022/23
	<u>TZS '000</u>	<u>TZS '000</u>
	11,374,472	12,041,187
24 - Other Revenues		
Bank Interest	1,020,471	1,297,553
Donations From Non-Government Organizations	25,000	0
ECL Reversal (Cash) - (Non-Cash Item)	1,889,937	0
Miscellaneous Receipt	68,199	521,912
Receipt from Projects Assets	56,426,747	84,380,213
Salary in Lieu of Notice	720	4,874
Transfer From other government Organization	2,658,531	4,711,450
	62,089,605	90,916,002
28 - Current Grants, Transfer and Subsidies		
Refund of Internal Generated from Head Office	(6,477,783)	(12,772,194)
Refund of Internal Generated to Regions/HQ	6,477,783	12,772,194
Transfer From Head Office	615,402,340	558,251,380
Transfer Internal Generated Funds from Regions/HQ	(11,562,995)	(13,460,782)
Transfer Internal Generated Funds to Head Office	11,562,995	13,460,782
Transfer of Assets from Head Office	(42,333,569)	(488,180,136)
Transfer of Assets to Other Organization	0	113,411,420
Transfer Of Assets to Regions	42,333,569	488,180,136
Transfer of D-Funds to Donor Funded Projects	516,554,174	423,235,508
Transfer of Funds to Other Organizations	457,061	0
Transfer Road Reserve User Charges from Regions	(1,079,917)	(3,673,278)
Transfer Road Reserve User Charges to Head Office	1,079,917	3,673,278
Transfer Road Reserve User Charges To RFB	2,971,349	3,673,278
Transfer To Other Organizations/Cost Centres	64,480	0
Transfer to Regions from Head Office	(615,402,340)	(558,251,380)
Transfer To/From Other Companies/Cost Centres	52,628	(546,976)
Transfer WB Collections from Regions	(7,165,156)	(6,684,646)
Transfer WB Collections to Head Office	7,165,156	6,684,646
Transfer WB Collections To RFB	7,165,156	6,684,646
	527,264,847	546,457,876
29 - Wages, salaries and employee benefits		
Acting Allowance	31,510	115,044
Car Parking Allowances	91,300	0
Casual Labourers	244,287	160,478
Civil Servants - Contracts	16,215,823	23,820,803
Civil Servants - Pensionable	33,926,978	17,782,435
Communications Allowances	579,760	0
Court Attire Allowance	12,000	6,150
Disabled Allowances	4,000	0
Extra-Duty	11,564,641	10,863,638
Furniture allowance	128,000	356,000
Gratuities	1,250	35,700
Hospitality Allowances	228,200	0



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	2023/24 TZS '000	2022/23 TZS '000
Housing allowance	258,400	154,120
Leave Travel	1,369,081	1,458,097
Meals Allowances	2,232,320	0
Medical and Dental Refunds	100,639	81,716
Moving/Transfer Allowance	600,472	312,349
National Health Insurance Schemes (NHIF)	577,903	967,887
Overtime Allowance	0	111,024
Public Service Social Security Fund (PSSSF)	2,541,371	3,246,077
Rent Allowances	2,563,050	0
Responsibility Allowance	23,402,510	13,461,341
Risk Allowance	700	0
Sitting Allowance	4,600	0
Special Allowance - Burial Expenses	3,850	17,010
Subsistence Allowance	1,613,359	674,634
Transport Assistance	1,421,710	0
Twins Care Allowances	800	0
Uniform Allowance	147,422	18,000
Utility Allowance	204,220	0
Workers Compensation Fund (WCF)	60,932	116,474
	100,131,088	73,758,979
30 - Supplies and consumables used		
Air Travel Tickets - Domestic	646,139	319,036
Air Travel Tickets - Overseas	330,964	0
Air Travel Tickets - Training - Domestic	78,426	54,587
Air Travel Tickets - Training - Overseas	9,851	330,920
Books, Reference, and Periodicals	354	238
Catering Services	502,419	186,370
Cleaning Supplies	132,828	105,355
Communication - Advertising and Publication	1,171,555	1,179,458
Communication - Courier Services	37,973	58,440
Communication - Internet and Email Connections	2,531,761	2,580,680
Communication - Mobile Charges	115,879	179,402
Communication - Network Services	85	0
Communication - Posts and Telegraphs	124,400	76,497
Communication - Publicity	32,399	2,340
Communication - Satellite access services	1,615	0
Communication - Subscription Fees	328,487	205,918
Communication - Technical Service Fees	10,332	7,813
Communication - Telephone Charges (Land Lines)	43,323	46,746
Computer Software	67,223	1,430
Computer Supplies and Accessories	711,911	682,127
Conference Facilities	474,189	133,554
Diesel	12,842,497	12,762,331
Donations and Subscriptions	236,856	200,021



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Electricity charges	1,863,926	1,922,006
Entertainment	44,655	69,310
Exhibition, Festivals and Celebrations	1,748,698	2,511,792
Food and Refreshments	828,287	764,575
Gifts and Prizes	509,550	209,734
Ground Transport (bus, train, water)-Training-Domestic	8,668	9,016
Ground travel (bus, railway taxi, etc) - Domestic	114,871	44,312
Health Insurance - Overseas	0	1,482
Lubricants	9,962	26,079
Material Lab Consumables	180,356	97,764
Materials Testing Services	71,317	69,008
Newspapers and Magazines	49,677	52,956
Office Consumables	1,916,854	1,719,053
Outsourcing Costs (incl. cleaning & security serv)	3,086,426	2,741,157
Per Diem - Domestic	29,778,233	25,392,995
Per Diem - Overseas	1,021,443	800,684
Petrol	12,145	22,592
Printing and Photocopy papers	442,356	698,534
Printing and Photocopying Costs	311,039	274,985
Production and Printing of Training Materials	1,600	0
Programs Transmission Fees	0	5,000
Remuneration of Instructors - Training - Domestic	38,120	27,250
Rent - Office Accommodation	64,393	0
Rent of Vehicles and Crafts	154,732	44,736
Research and Dissertation - Training - Domestic	179,427	470,661
Sewage Charges and waste disposal	174,554	364,320
Software License Fees	200,082	925,942
Sporting Supplies	4,999	750
Tapes, Films, and Materials (split)	4,012	1,420
Training Allowances - Domestic	40,820	67,483
Training Materials - Domestic	4,500	1,000
Tuition Fees - Training - Domestic	1,043,064	676,267
Tuition Fees - Training - Overseas	137,992	24,211
Uniforms	65,224	176,996
Uniforms and Ceremonial Dresses	41,873	15,051
Upkeeping/Stipend Allowance	6,778	44,490
Visa Application Fees - Overseas	1,931	2,826
Water Charges	294,704	225,757
Water Transport - Domestic	2,440	1,370
	64,891,177	59,616,828
31 - Routine repair and maintenance expenses		
Maintenance-Fax machines and other office equip	4,995	2,448
Carwash & Parking Expenses	37,213	422,574
Direct labour - Maintenance of Machinery, Equipment & Plant	492	0



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Notes to the Financial Statements (continued)

	2023/24	2022/23
	<u>TZS '000</u>	<u>TZS '000</u>
Fire Protection Equipment	979	0
Fumigation	10,799	68,168
Maintenance - Furniture & Fittings	44,319	51,753
Maintenance - TV sets and Radios	0	100
Maintenance Electrical and Other Cabling Materials	4,609	17,700
Maintenance-Motor Vehicles and Water Craft	6,328,547	5,638,207
Maintenance-Photocopiers	61,654	52,181
Maintenance-Precision tools, weights and measures instruments	935,264	855,237
Maintenance-Telephones and Office PABX systems	39,968	0
Maintenance - Air Conditioners	99,726	43,140
Maintenance - Bridges	26,142,772	46,309,624
Maintenance - Office Equipment	576,622	257,463
Maintenance - Regional Roads	305,882,601	339,515,593
Maintenance - Trunk Roads	162,173,819	199,115,787
Maintenance - Weighbridges	2,475,573	783,882
Maintenance of Buildings	703,215	755,043
Mechanical, electrical, and electronic spare parts	226,016	212,588
Minor Civil Works	0	3,555
Repair & Mtce of IT Equipment	180,679	234,074
Services - Small engineering tools and equipment	8,720	0
Small tools and equipment	81,163	182,142
Small Tools and Implements	3,120	6,326
Spare Parts	393,452	383,617
Tyres and Batteries	1,049,076	800,992
	<u>507,465,392</u>	<u>595,712,194</u>
32 - Operating expenses		
Audit Fees and Other Expenses	441,475	263,354
Bank Charges and Commissions	471,626	607,949
Burial expenses	574,300	345,377
Consultancy Fees	1,439,615	835,728
ECL Expense	0	3,146,943
Feasibility Studies and Detailed Design (FS & DD)	1,875,062	4,213,612
Interest Expenses on Delayed Payment	38,745,226	34,829,695
Land Rent	69,645	203,739
Legal fees	17,150	61,533
Levies and Licenses	62,980	28,544
Litigation Expenses	482,124	2,718,292
Management Board Members Advisory Fees	68,475	0
Other license and fees	30,956	20,767
Security Services	196,895	0
Sundry Expenses	45,798	121,292
Surveys	230,292	262,365
Valuation fees	6,593	105,455



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Weights and Measures Instruments	5,432	6,000
	44,763,644	47,770,646
33 - Depreciation of Asset		
Depreciation Asphalt Concrete Roads	729,524,705	664,135,032
Depreciation Composite Bridges	6,875,953	5,497,683
Depreciation Concrete Bridges	24,698,084	24,660,702
Depreciation Concrete Surfaced Roads	5,060,864	3,556,337
Depreciation Furniture and Fittings	208,345	224,716
Depreciation IT Equipment-Computer and Photocopier	1,653,651	1,117,220
Depreciation Motor Vehicles	2,422,388	2,332,660
Depreciation Office Buildings	872,495	844,965
Depreciation Office Equipment-Precision Tool	6,069,345	1,077,809
Depreciation Plant and Equipment	458,414	510,386
Depreciation Steel Bridges	2,747,304	9,659,808
Depreciation Surface Dressing Roads	938,213,527	915,318,885
Depreciation-Portable weighbridge	1,051,107	935,584
Deprecation -Fixed Weighbridges	4,066,767	3,903,156
	1,723,922,948	1,633,774,942
34 - Amortisation of Software		
Amortization - Computer Software	663,114	470,549
	663,114	470,549
34.B- Impairment of Assets		
Impairment loss on Concrete Bridges	2,852,781	0
Impairment loss on Steel Bridges	1,773,464	0
Impairment Loss-Motor Vehicle	0	4,884
Impairment Timber Bridges	3,016	0
	4,629,260	4,884
35 - Fees, Fines, Penalties and Licenses		
Debtors-Weighbridge	72,587	0
Fines, Penalties and Forfeitures	372,179	130,338
Receipt from Road Reserve User Charges	2,971,349	3,673,278
Receipt from Weighbridge Charges	7,092,569	6,684,646
	10,508,683	10,488,263
36 - Revenue from Non-Exchange Transactions		
Capital Grants from Development Partners	516,554,174	423,235,508
Capital Grants from MOWTC (Consolidated - Airports)	20,607,903	36,778,954
Capital Grants from MOWTC (Consolidated - Bridges& Roads)	382,794,224	733,923,738
Capital Grants from RFB - 10% For Roads Devpt	24,272,464	39,879,172
Current Grants from MOWTC (PE)	33,926,978	17,625,735
Current Grants From RFB(Maintenance)	408,524,964	471,333,037
	1,386,680,707	1,722,776,144
37 - Revenue from exchange transactions		
Hire of Services	93,370	116,841



THE UNITED REPUBLIC OF TANZANIA
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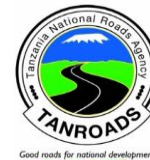


Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Laboratory Charges	9,866,617	10,422,241
Receipt from Consultancy Fees	178,042	181,594
Receipt from Parking Fees	661,285	672,620
Receipt from Public-Toilet services	261,619	336,830
Receipt from Sales of Assets	0	102,285
Rent-Government Houses	0	8,748
	11,060,933	11,841,159
38 - Other Revenues		
Bank Interest	1,020,471	1,297,553
Donations From Non Government Organizations	25,000	0
Miscellaneous Receipt	68,199	521,912
Salary in Lieu of Notice	720	4,874
Transfer From other general government units	2,658,531	4,711,450
	3,772,921	6,535,789
40 - Current Grants, Transfers and Subsidies		
Transfer of Funds to Other Organizations	457,061	0
Transfer Road Reserve User Charges To RFB	3,166,091	3,671,789
Transfer WB Collections To RFB	7,068,556	6,409,895
Transfer To Other Organizations/Cost Centres	64,480	0
Transfer To/From Other Companies/Cost Centres	52,628	(546,976)
Transfer of D-Funds to Donor Funded Projects	516,554,174	423,235,508
	527,362,990	432,770,217
41 - Wages, salaries and employee benefits		
Acting Allowance	31,510	115,044
Car Parking Allowances	91,300	0
Casual Labourers	224,187	160,478
Civil Servants - Contracts	16,210,221	23,836,636
Civil Servants - Pensionable	33,926,978	17,782,435
Communications Allowances	579,760	0
Court Attire Allowance	12,000	6,150
Disabled Allowances	4,000	0
Extra-Duty	11,991,793	10,863,638
Furniture allowance	128,000	356,000
Gratuities	1,250	35,700
Hospitality Allowances	228,200	0
Housing allowance	258,400	154,120
Leave Travel	1,369,081	1,458,097
Meals Allowances	2,232,320	0
Medical and Dental Refunds	100,109	81,716
Moving/Transfer Allowance	592,330	312,349
National Health Insurance Schemes(NHIF)	577,903	967,887
Overtime Allowance	0	111,024
Public Service Social Security Fund (PSSSF)	2,541,371	3,246,077
Rent Allowances	2,563,050	0



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Responsibility Allowance	19,952,803	13,477,341
Risk Allowance	700	0
Sitting Allowance	4,600	0
Special Allowance - Burial Expenses	3,850	17,010
Subsistence Allowance	1,613,359	674,634
Transport Assistance	1,421,710	0
Twins Care Allowances	800	0
Uniform Allowance	147,422	18,000
Utility Allowance	204,220	0
Workers Compensation Fund (WCF)	60,932	116,474
	97,074,159	73,790,811
43 - Supplies and consumables used		
Air Travel Tickets - Domestic	646,139	319,036
Air Travel Tickets - Overseas	330,964	0
Air Travel Tickets - Training - Domestic	78,426	54,587
Air Travel Tickets - Training - Overseas	9,851	330,920
Books, Reference and Periodicals	354	238
Cleaning Supplies	132,828	105,355
Catering Services	502,419	186,370
Communication - Advertising and Publication	1,171,555	1,179,458
Communication - Courier Services	37,973	58,440
Communication - Internet and Email Connections	2,531,761	2,580,680
Communication - Mobile Charges	115,879	179,402
Communication - Network Services	85	0
Communication - Posts and Telegraphs	124,400	76,497
Communication - Publicity	32,399	2,340
Communication - Satellite access services	1,615	0
Communication - Subscription Fees	224,638	205,918
Communication - Technical Service Fees	10,332	7,813
Communication - Telephone Charges (Land Lines)	43,323	46,746
Computer Software	1,290	1,430
Computer Supplies and Accessories	709,291	682,127
Conference Facilities	474,189	133,554
Diesel	7,247,816	12,762,331
Donations and Subscriptions	185,856	200,021
Electricity charges	1,863,926	1,922,006
Entertainment	44,655	69,310
Exhibition, Festivals and Celebrations	1,742,703	2,511,792
Food and Refreshments	828,287	764,575
Gifts and Prizes	509,550	209,734
Ground Transport (bus, train, water) - Training - Domestic	8,668	9,016
Ground travel (bus, railway taxi, etc) - Domestic	110,038	44,312
Health Insurance - Training - Foreign	0	1,482
Lubricants	9,962	26,079



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Material Lab Consumables	180,356	97,764
Materials Testing Services	70,117	69,008
Newspapers and Magazines	49,677	52,956
Office Consumables	1,916,854	1,719,053
Outsourcing Costs (incl. cleaning & security serv)	3,086,426	2,741,157
Per Diem - Domestic	25,863,157	25,622,008
Per Diem - Overseas	1,021,443	800,924
Petrol	12,145	22,592
Printing and Photocopy papers	442,356	698,534
Printing and Photocopying Costs	311,039	274,985
Production and Printing of Training Materials	1,600	0
Programs Transmission Fees	0	5,000
Remuneration of Instructors - Training - Domestic	38,120	27,250
Rent - Office Accommodation	45,993	0
Rent of Vehicles and Crafts	142,212	44,736
Research and Dissertation - Training - Domestic	179,427	470,661
Sewage Charges and waste disposal	174,169	364,320
Software License Fees	200,082	925,942
Sporting Supplies	4,999	750
Tapes, Films, and Materials (split)	4,012	1,420
Training Allowances - Domestic	35,820	67,483
Training Materials - Domestic	4,500	1,000
Tuition Fees - Training - Domestic	993,064	676,267
Tuition Fees - Training - Overseas	137,992	24,211
Uniforms	65,224	192,047
Uniforms and Ceremonial Dresses	41,873	0
Upkeeping/Stipend Allowance	6,778	44,490
Visa Application Fees - Overseas	1,931	2,826
Water Charges	292,769	227,127
Water Transport - Domestic	2,440	
	55,057,749	59,846,082
44 - Routine repair and maintenance expenses		
Contractors Advance - Recurrent	10,316,694	0
Carwash & Parking Expenses	37,213	422,574
Direct labour - Maintenance of Machinery, Equipment & Plant	492	0
Fire Protection Equipment	979	0
Fumigation	10,799	68,168
Maintenance-Fax machines and other office equip	4,995	2,448
Maintenance-Photocopiers	61,654	52,181
Maintenance-Precision tools, weights and measures instruments	935,264	848,347
Maintenance - TV sets and Radios	0	100
Maintenance-Motor Vehicles and Water Craft	6,313,295	5,638,207
Maintenance - Air Conditioners	55,476	43,140



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
Maintenance - Bridges	25,019,617	46,309,624
Maintenance - Electrical cabling and equipment (traffic lights)	4,609	17,700
Maintenance - Furniture & Fittings	44,319	51,753
Maintenance - Regional Roads	310,775,389	250,915,661
Maintenance - Trunk Roads	161,432,643	147,535,439
Maintenance - Weighbridges	2,475,573	783,882
Maintenance of Building	696,375	755,043
Maintenance of Office Equipment & Appliances	556,549	258,060
Mechanical, electrical, and electronic spare parts	226,016	212,588
Minor Civil Works	0	3,555
Maintenance-Telephones and Office PABX systems	39,968	0
Repair & Mtce of IT Equipment	179,989	234,074
Small tools and implements	93,003	188,468
Spare Parts	393,452	374,953
Tyres and Batteries	994,580	800,992
	520,668,942	455,516,958
45 - Operating expenses		
Audit Fees and Other Expenses	441,475	263,354
Bank Charges and Commissions	471,626	607,949
Burial expenses	574,300	345,377
Consultancy Fees	1,439,615	835,728
Feasibility Studies and Detailed Design (FS & DD)	1,875,062	4,213,612
Interest Expenses on Delayed Payment	29,268,935	13,000,624
LandRent	69,645	203,739
Legal Fees	17,150	61,533
Levies and Licenses	62,980	28,544
Litigation Expenses	2,310,379	500,482
Management Board Members Advisory Fees	68,475	0
Other license and fees	30,956	20,767
Security Services	196,895	0
Sundry Expenses	45,798	121,292
Surveys	230,292	262,365
Valuation fees	6,593	105,455
Weights and Measures Instruments	5,432	6,000
	37,115,608	20,576,821
47 - Acquisition of property, plant and equipment		
Motor Vehicles	17,713,822	164,646
Furniture and Fittings	528,684	132,297
Plant and Machinery	1,915,863	217,575
IT Equipment - Computers, Photocopiers	7,838,817	1,432,809
Office Equipment	0	4,197,670
Portable Weighbridges	640,958	0
W.I.P Construction - Office Building	819,520	1,480,486



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Notes to the Financial Statements (continued)

	2023/24 TZS '000	2022/23 TZS '000
W.I.P. Construction - Airports	11,942,392	68,453,366
W.I.P. Construction - Roads	229,131,049	453,659,054
W.I.P. Construction - Weighbridges	3,061,898	6,822,848
W.I.P. Construction- Bridges	4,718,841	302,344,163
	278,311,845	838,904,914
48 - Acquisition of Intangibles		
Assets - Computer Software	292,379	113,280
	292,379	113,280

49 - Reconciliation of Cash Flow statement

The Government through circular No. 11 of 2014/15 adopted a direct method in reporting cash flows from operating activities in line to Para 28 and 29 of IPSAS 2. This option as per the referred standard requires reporting entities to provide a reconciliation of the surplus or deficit from ordinary activities with the net cash flow from operating activities. The analysis of the cash flow reconciliation is detailed below:

Consolidated direct method Cash Flow Statement for the year ended 30 June, 2024
Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

	2023/2024 TZS '000	2022/2023 TZS '000
Surplus/(deficit) From ordinary activities	(1,412,455,011)	(1,014,459,872)
Noncash Movements		
Depreciation of Assets	1,723,922,948	1,633,774,942
Amortization of Software	663,114	470,549
Impairment of Assets	4,629,260	4,884
Increase/ (Decrease) in Payables	5,651,447	125,836,487
(Increase)/Decrease in Receivables	(7,738,174)	13,762,296
Movement in Deferred	(90,695,579)	(106,822,283)
Receipts from Project Assets	(56,426,747)	(84,380,213)
Transfer of Asset to Other Organization	-	113,411,420
Movement in Consumables	1,434,438	348,432
Movement in Provision for Litigation	(1,828,256)	2,217,811
ECL Expenses (Non - Cash)	(1,889,937)	3,146,943
(Accrued) Interest on Delayed Payment	9,476,291	21,829,071
Net cash flows from operating activities	174,743,794	709,140,466



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Notes to the Financial Statements (continued)

50 INTANGIBLES FIGURES IN TZS 000

Cost / Revaluation							Accumulated Amortization and impairment						Carrying value 6/30/2024
2023/2024	Balance 7/1/2023	Additions		Transfers	Disposal		Balance	Balance	Amortization	Impairment	Disposal	Total Amortization	
		Monetary	Non Monetary			Monetary	Non monetary	6/30/2024	7/1/2023	charge	charge		
SOFTWARE/ INTANGIBLES	4,505,404	292,379	829,655	-	-	(829,655)	4,797,783	3,645,063	663,114	-	(829,655)	3,478,523	1,319,260
Total June 2023	4,505,404	292,379	829,655	-	-	(829,655)	4,797,783	3,645,063	663,114	-	(829,655)	3,478,523	1,319,260
Cost / Revaluation							Accumulated Amortization and impairment						Carrying value 6/30/2023
2022/2023	Balance 7/1/2022	Additions		Transfers	Disposal		Balance	Balance	Amortization	Impairment	Disposal	Total Amortization	
		Monetary	Non Monetary			Monetary	Non monetary	6/30/2023	7/1/2022	charge	charge		
SOFTWARE/ INTANGIBLES	4,392,124	113,280	-	-	-	0	4,505,404	3,174,514	470,549	-	-	3,645,063	860,341
Total June 2023	4,392,124	113,280	-	-	-	0	4,505,404	3,174,514	470,549	-	-	3,645,063	860,341



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Notes to the Financial Statements (continued)

51. (NOTE13A) PROPERTY, PLANT AND EQUIPMENT. TZS '000													
2023/2024	Cost						Accumulated depreciation and impairment						Carrying value
	Balance	Additions		Transfers	Disposal		Balance	Balance	Depreciation	Impairment	Disposal	Balance	
	7/1/2023						6/30/2024	7/1/2023	charge	charge		6/30/2024	
		Monetary	Non Monetary		Monetary	Non monetary							
ASPHALT MIX ROADS	8,535,947,074	-	36,212,062	-	-	-	8,572,159,136	3,610,718,125	729,524,705	-	-	4,340,242,830	4,231,916,306
COMPOSITE BRIDGES	525,345,269	-	4,329,741	-	-	-	529,675,010	13,309,309	6,875,953	-	-	20,185,262	509,489,748
CONCRETE BRIDGES	2,082,763,996	-	-	-	-	(3,053,046)	2,079,710,950	117,326,322	24,698,084	2,852,781	(3,053,046)	141,824,141	1,937,886,809
CONCRETE SURFACED ROADS	130,550,008	-	-	-	-	0	130,550,008	25,097,088	5,060,864	-	0	30,157,952	100,392,056
FIXED WEIGHBRIDGE	149,693,636	-	-	-	-	(231,290)	149,462,346	21,138,461	4,066,767	-	(231,290)	24,973,937	124,488,408
FURNITURE AND FITTINGS	2,367,034	528,684	206,050	-	-	(486,386)	2,615,381	1,165,902	208,345	-	(486,386)	887,861	1,727,520
IT EQUIPMENT	9,839,085	7,838,817	47,587	-	-	(5,149,104)	12,576,386	6,534,633	1,653,651	-	(5,149,104)	3,039,180	9,537,205
LAND	1,321,853	77,853	-	-	-	-	1,399,706	-	-	-	-	-	1,399,706
MOTOR VEHICLE	23,388,259	17,713,822	88,200	-	-	(14,517,217)	26,673,064	18,675,631	2,422,388	-	(14,517,217)	6,580,802	20,092,262
OFFICE BUILDINGS	10,800,266	-	3,395,610	-	-	-	14,195,876	3,069,737	872,495	-	-	3,942,231	10,253,644
OFFICE EQUIPMENT	12,322,603	6,138,133	53,319,400	-	-	(3,143,726)	68,636,410	5,030,872	6,069,345	-	(3,143,726)	7,956,491	60,679,919
PLANT AND MACHINERY	5,354,163	1,915,863	314,000	-	-	(1,768,965)	5,815,060	4,410,822	458,414	-	(1,768,965)	3,100,270	2,714,790
PORTABLE WEIGHBRIDGE	5,962,981	640,958	-	-	-	(466,325)	6,137,614	3,711,185	1,051,107	-	(466,325)	4,295,966	1,841,647
STEEL BRIDGES	105,112,744	-	1,951,367	-	-	(1,938,870)	105,125,241	18,339,335	2,747,304	1,773,464	(1,938,870)	20,921,233	84,204,008
SURFACE TREATMENT ROADS	10,706,276,290	-	-	-	-	-	10,706,276,290	4,335,375,760	938,213,527	-	-	5,273,589,287	5,432,687,003
TIMBER BRIDGES	30,100	-	-	-	-	(30,100)	-	27,084	-	3,016	(30,100)	-	-
WORK IN PROGRESS (W.I.P)	3,999,368,030	793,331,906	-	(41,485,903)	-	-	4,751,214,033	-	-	-	-	-	4,751,214,033
Total June 2023	26,306,443,389	828,186,036	99,864,017	(41,485,903)	-	(30,785,029)	27,162,222,510	8,183,930,266	1,723,922,948	4,629,260	(30,785,029)	9,881,697,444	17,280,525,065

2022/2023	Cost						Accumulated depreciation and impairment						Carrying value
	Balance	Additions		Transfers	Disposal		Balance	Balance	Depreciation	Impairment	Disposal	Balance	
	7/1/2022						6/30/2023	7/1/2022	charge	charge		6/30/2023	
		Monetary	Non Monetary		Monetary	Non monetary							
ASPHALT MIX ROADS	8,080,341,406	-	468,657,570	-	-	(13,051,903)	8,535,947,074	2,946,583,093	664,135,032	-	-	3,610,718,125	4,925,228,949
COMPOSITE BRIDGES	407,351,195	-	117,994,074	-	-	-	525,345,269	7,811,627	5,497,683	-	-	13,309,309	512,035,960
CONCRETE BRIDGES	2,082,672,348	-	91,648	-	-	-	2,082,763,996	92,665,620	24,660,702	-	-	117,326,322	1,965,437,673
CONCRETE SURFACED ROADS	130,550,008	-	-	-	-	-	130,550,008	21,540,751	3,556,337	-	-	25,097,088	105,452,920
FIXED WEIGHBRIDGE	149,426,262	-	267,374	-	-	-	149,693,636	17,235,305	3,903,156	-	-	21,138,461	128,555,175
FURNITURE AND FITTINGS	2,164,820	132,297	72,609	-	-	(2,692)	2,367,034	943,878	224,716	-	(2,692)	1,165,902	1,201,132
IT EQUIPMENT	8,454,744	1,432,809	40,417	-	-	(88,885)	9,839,085	5,506,299	1,117,220	-	(88,885)	6,534,633	3,304,452
LAND	1,321,853	-	-	-	-	-	1,321,853	-	-	-	-	-	1,321,853
MOTOR VEHICLE	22,955,165	164,646	268,448	-	-	-	23,388,259	16,338,087	2,332,660	4,884	-	18,675,631	4,712,628
OFFICE BUILDINGS	10,606,346	-	193,920	-	-	-	10,800,266	2,224,771	844,965	-	-	3,069,737	7,730,529
OFFICE EQUIPMENT	7,831,266	4,197,670	293,667	-	-	-	12,322,603	3,953,064	1,077,809	-	-	5,030,872	7,291,730
PLANT AND MACHINERY	5,129,934	217,575	6,654	-	-	-	5,354,163	3,900,436	510,386	-	-	4,410,822	943,341
PORTABLE WEIGHBRIDGE	5,962,981	-	3,364	-	-	(3,364)	5,962,981	2,778,964	935,584	-	(3,364)	3,711,185	2,251,796
STEEL BRIDGES	105,112,744	-	-	-	-	-	105,112,744	8,679,522	9,659,808	-	-	18,339,335	86,773,409
SURFACE TREATMENT ROADS	10,704,967,169	-	1,309,121	-	-	-	10,706,276,290	3,420,056,875	915,318,885	-	-	4,335,375,760	6,370,900,531
TIMBER BRIDGES	30,100	-	6	-	-	(6)	30,100	27,090	0	-	(6)	27,084	3,016
WORK IN PROGRESS (W.I.P)	3,683,411,784	934,186,323	-	(618,230,077)	-	-	3,999,368,030	-	-	-	-	-	3,999,368,030
Total June 2023	25,408,290,125	940,331,320	589,198,871	(618,230,077)	-	(13,146,849)	26,306,443,389	6,550,245,382	1,633,774,942	4,884	(94,947)	8,183,930,266	18,122,513,123



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Notes to the Financial Statements (continued)

52. (Note No.13B) Work in Progress (W.I.P) 'TZS '000

Asset Under Construction FY 2024	Opening Balance (01-07- 2023)	Addition During the Year	Transfer Completed Asset	Closing Balance (30-06-2024)
W.I.P Construction Office Building	25,505,443	3,033,936	(944,099)	27,595,279
W.I.P. Construction - Airports	128,775,464	52,782,828	-	181,558,292
W.I.P. Construction - Roads	3,256,219,739	539,984,430	(36,212,062)	3,759,992,106
W.I.P. Construction - Weighbridges	19,217,948	65,593,460	-	84,811,408
W.I.P. Construction- Bridges	569,649,435	131,937,253	(4,329,741)	697,256,947
TOTAL	3,999,368,030	793,331,906	(41,485,903)	4,751,214,033
Analysis of Completed Airports Transferred to TAA				
N/A	-	-	-	-
	-	-	-	-
TOTAL TO STATEMENT OF FINANCIAL POSITION				4,751,214,033

Asset Under Construction FY 2023	Opening Balance (01-07- 2022)	Addition During the Year	Transfer Completed Asset	Closing Balance(30-06- 2023)
W.I.P Construction Office Building	23,948,665	1,750,698	(193,920)	25,505,443
W.I.P. Construction - Airports	161,242,646	80,944,238	(113,411,420)	128,775,464
W.I.P. Construction - Roads	3,179,429,711	509,825,500	(433,035,473)	3,256,219,739
W.I.P. Construction - Weighbridges	11,417,200	8,068,122	(267,374)	19,217,948
W.I.P. Construction- Bridges	307,373,561	333,597,765	(71,321,891)	569,649,435
TOTAL	3,683,411,784	934,186,323	(618,230,077)	3,999,368,030
Analysis of Completed Airports Transferred to TAA				
Mtwara Airport	41,141,403	14,071,597	(55,213,000)	-
Songea Airport	27,870,078	10,872,922	(38,743,000)	-
Songwe Airport	-	19,455,420	(19,455,420)	-
	69,011,481	44,399,939	(113,411,420)	-
TOTAL TO STATEMENT OF FINANCIAL POSITION				3,999,368,030



Notes to the Financial Statements (continued)

53. Capital Management

The Agency's capital is its equity (or taxpayers' funds), which comprises accumulated surplus/(deficit) and other reserves. Net assets represent the Agency's equity.

54 - Reconciliation of Cash flow and Budget

The Government through circular No. 07 of 2020/21 adopted reconciliation of actual amount on comparable bases between statement of comparison of budget and actual amounts and cash flow statement as per requirement of IPSAS 24 Para 47.

The analysis of the reconciliation of statement of comparison of budget and actual amounts and statement of cash flows is detailed in **Table 32** below;

Table 32: Reconciliation of Statement of Comparison of Budget and Actual Amounts and Statement of Cash Flows

	OPERATING	INVESTING	TOTAL
ACTUAL AMOUNT (BUDGET AND ACTUAL)	174,743,794	(278,604,223.12)	(103,860,429)
BASIS DIFFERENCES	-	-	-
ENTITY DIFFERENCE	-	-	-
ACTUAL AMOUNT (IN CASH FLOW)	174,743,794	(278,604,223.12)	(103,860,429)

55 - Transactions and Obligation with Other Government Entities

The Government through circular No. 07 of 2020/21 requires Accounting Officers to include the notes to the financial statements schedule for intra entities transactions and balances. It guided that; Accounting officer shall include the reconciled schedule of intra-entity transactions and balances in the financial statement signed by accounting officer to substantiate the information contained in the schedule as per requirement of IPSAS 35 Para 40 Consolidated Financial Statements.

The analysis of the Transactions and Obligation with Other Government Entities is detailed in **Table 33** and **Table 34** below;

Table 33: TANROADS List of Receipts Transactions/Balances with other Government Entities for the year ending 30 June 2024

S/No.	Type of Receipts/Services Provided	Received From	Amount Received (TZS) '000	Receivable Balance
1	Capital Grants from Development Partners	Ministry of Work and Transport	516,554.174	-



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S/No.	Type of Receipts/Services Provided	Received From	Amount Received (TZS) '000	Receivable Balance
2	Capital Grants from MOWC (Consolidated - Airports)	Ministry of Work and Transport	20,607.903	-
3	Capital Grants from MOWC (Consolidated - Bridges& Roads)	Ministry of Work and Transport	382,794.220	-
4	Capital Grants from RFB - 10% For Roads Devpt	Ministry of Work and Transport	24,272.464	-
5	Current Grants from MOWC (PE)	Ministry of Work and Transport	33,926.978	-
6	Current Grants from RFB (Maintenance)	Road Fund Board	279,737.789	-
7	Supervision Allowance for TECU for Construction of Julius Nyerere Hydro Power	Tanzania Electricity Supply Co. Ltd (TANESCO)	854.355	-
8	Consultancy Services for Kwala Dry Port	Tanzania Ports Authority (TPA)	459.661	-
9	Construction of Access Road to Msalato Satellite City	Ministry of Lands	693.253	-
10	Construction of Access Road to Institute of Finance Management - Geita	Institute of Finance Management	447.488	-
11	External Works Release Supply, Installation, Connection, Testing and Commissioning of Street Lights and Traffic/Pedestrian Crossing Signals at Masumbwe Town	Geita Gold Mining Limited	203.774	-
			1,260,552.059	-

Table 34: TANROADS List of Payment Transactions/Balances with other Government Entities for the year ending 30 June 2024

S/No.	Goods/Services Received	Name of Entity Provided Goods/Service	Amount Paid (TZS) '000	Payable Balance (TZS) '000
1	Transfer Road Reserve User Charges To RFB	Road Fund Board	3,166,091	121,235
2	Transfer WB Collections To RFB	Road Fund Board	7,964,554	789,445
3	Employer Contributions	National Health Insurance Schemes (NHIF)	577,903	-
4	Employer Contributions	Public Service Social Security Fund (PSSSF)	2,541,371	-
5	Employer Contributions	Workers Compensation Fund (WCF)	60,932	-



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S/No.	Goods/Services Received	Name of Entity Provided Goods/Service	Amount Paid (TZS) '000	Payable Balance (TZS) '000
6	Communication - Internet and Email Connections	Tanzania Telecommunication Company Limited (TTCL)	2,531,761	-
7	Communication - Telephone Charges (Land Lines)	Tanzania Telecommunication Company Limited (TTCL)	43,323	-
8	Diesel	Government Procurement Services Agency (GPSA)	5,073,471	-
9	Water Charges	Tabora Water Supply and Sanitation Authority (TUWASA)	11,601	-
10	Water Charges	Tanga Water Supply and Sanitation Authority (TANGA UWASA)	10,765	-
11	Water Charges	Singida Urban Water and Sanitation Authority (SUWASA)	9,964	-
12	Water Charges	Simiyu Water Supply and Sanitation Authority (SIMWASA)	3,343	-
13	Water Charges	Shinyanga Water Supply and Sanitation Authority (SHUWASA)	17,092	-
14	Water Charges	Ruvuma Water Supply and Sanitation Authority (SOWASA)	2,960	-
15	Water Charges	Njombe Water Supply and Sanitation Authority (NJOWASA)	1099	-
16	Water Charges	Mwanza Water Supply and Sanitation Authority (MWAUWASA)	8,409	-
17	Water Charges	Manyara Water Supply and Sanitation Authority (BAWASA)	7,518	-
18	Water Charges	Mtwara Water Supply and Sanitation Authority (MTUWASA)	2,057	-
19	Water Charges	Mara Water Supply and Sanitation Authority (MUWASA)	3,762	-
20	Water Charges	Morogoro Water Supply and Sanitation Authority (MORUWASA)	11,585	-



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Notes to the Financial Statements (continued)

S/No.	Goods/Services Received	Name of Entity Provided Goods/Service	Amount Paid (TZS) '000	Payable Balance (TZS)' 000
21	Water Charges	Mbeya Water Supply and Sanitation Authority (MBUWASA)	1,895	-
22	Water Charges	Lindi Water Supply and Sanitation Authority (LUWASA)	2,316	-
23	Water Charges	Kilimanjaro Water Supply and Sanitation Authority (MOWASA)	7,174	-
24	Water Charges	Bukoba Water Supply and Sanitation Authority (BUWASA)	2,565	-
25	Water Charges	Kigoma/Ujiji Urban Water Supply and Sanitation Authority (KUWASA)	5,141	-
26	Water Charges	Geita Water Supply and Sanitation Authority (GEIWASA)	3,759	-
27	Water Charges	Iringa Water Supply and Sanitation Authority (IRUWASA)	12,295	-
28	Water Charges	Dodoma Water Supply and Sanitation Authority (DUWASA)	9,031	-
29	Water Charges	Arusha Urban Water Supply and Sanitation Authority (AUWASA)	21,174	-
30	Water Charges	Dar es Salaam Water Supply and Sanitation Authority (DAWASA)	137,194	-
31	Office Consumables (papers, pencils, pens and stationaries)	Government Procurement Services Agency (GPSA)	504,708	-
32	Posts and Telegraphs	Tanzania Posts Corporation (TPC)	124,400	-
33	Advertising Fees	Public Procurement Regulatory Authority (PPRA)	894,248	-
34	Maintenance Motor Vehicles and Water Craft	Tanzania Electrical, Mechanical & Electronics Services Agency (TEMESA)	4,187,609	823,793
35	Audit fees	National Audit Office	441,475	-
36	Weighbridge Calibration	Weight & measure Agency	935,264	-



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Notes to the Financial Statements (continued)

S/No.	Goods/Services Received	Name of Entity Provided Goods/Service	Amount Paid (TZS) '000	Payable Balance (TZS)' 000
37	Land, Rent fees	Ministry of Land, Housing and Human Settlements	50,563	-
			31,560,046	1,002,950

55 Disclosure note for restated amount

The Government through Accounting circular No. 01 of Financial year 2023/24 with Ref No. EG.3/102/06/72 dated 21 September 2023 from MoF on adoption and implementation of IPSAS 41 adopted provision for Expected Credit Loss (ECL) on Cash and Cash Equivalent, Trade and Weighbridge Debtors.

The analysis of the disclosure note for restated amount is detailed in Table 35 below;

Table 35: Disclosure note for restated amount.

Description	Original Amount	Current Amount	Restated Amount	Remarks
Cash and Cash equivalent (Note 10)	138,341.076	135,932.632	2,408.444	Being Provision for ECL (Cash and Cash Equivalent) as a result for Implementation of Financial Instrument (IPSAS 41)
Receivables (Note 11)	163,761.101	163,022.601	738.500	Being Provision for ECL (Receivables - Trade Debtor) as a result for Implementation of Financial Instrument (IPSAS 41)
Operating Expenses (Note 32)	42,289.370	47,770.646	3,146.943	Being ECL Expenses as a result for Implementation of Financial Instrument (IPSAS 41)
Operating Expenses (Note. 32)	42,289.370	47,770.646	2,334.333	Being Prior Year Adjustment for Provision of Litigation (Litigation Expenses)
Provision For Litigation (Note)	429.384	2,763.717	2,334.333	Being Prior Year Adjustment for Provision of Litigation

57 Analysis for variances in the Statement of Comparison of Budget and Actual amount

57.1 Revenue Budget

Comparison of budget and actual amounts of Revenue revealed that during the financial year 2023/24, favorable variance of 23.30%, meaning that received revenue from Non-Exchange Transactions by 28.89% was above approved budget. The increase was attributed to the Ministry of Finance that approved permits for payments of D-Funds more than revised budget from the Ministry of Works.

57.2 Expenditure Budget

During the Financial year 2023/24, TANROADS Expenditures attained an unfavorable variance of -276.38% due to approval of payment permits from Ministry of Finance intended for current Grants, transfers and subsidies for D-Funds.



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Notes to the Financial Statements (continued)

Appendix I: List of Assets (Non-Monetary) Reverted from Completed Projects as at 30 June 2024

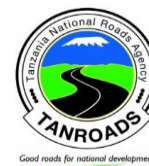
Entity Name: Tanzania National Roads Agency (TANROADS)

Financial Year: 2022/2024

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1	Aggregate Impacting Testing Machine Including Cylindrical Metal Measure 75mm Internal Dia, 50mm Depth	Office Equipment	1	-	Good
2	Compressor	Office Equipment	1	-	Good
3	Digital Laboratory Oven 250 Litres Cap. 2000w.230v/50-60hz/1ph	Office Equipment	1	-	Fair
4	Total Station, Wild T700 Series or Similar Approval Type	Office Equipment	1	-	Good
5	0.075 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
6	0.075mm Sieves	Office Equipment	1	-	Fair
7	0.150 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
8	0.150 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
9	0.212 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
10	0.300 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
11	0.300 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
12	0.600 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
13	0.600 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
14	1.18 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
15	1.70 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
16	10 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
17	12.5 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
18	14 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
19	16mm Steel Rod	Office Equipment	1	-	Good
20	19 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
21	2.0 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
22	2.36 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good



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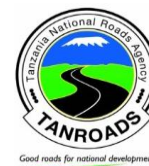


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
23	2.36 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
24	20 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
25	200 Mm Da Iso (Bs) Sieve Op. 150 Micros	Office Equipment	1	-	Good
26	200 Mm Dia Iso (Bs) Sieve Op.1.18mm	Office Equipment	1	-	Good
27	200 Mm Dia Iso (Bs) Sieve Op.1.7mm	Office Equipment	1	-	Good
28	200 Mm Dia Iso (Bs) Sieve Op.2.36mm	Office Equipment	1	-	Good
29	200 Mm Dia Iso (Bs) Sieve Op.300 Micros	Office Equipment	1	-	Good
30	200 Mm Dia Iso (Bs) Sieve Op.425 Micros	Office Equipment	1	-	Good
31	200 Mm Dia Iso (Bs) Sieve Op.600 Micros	Office Equipment	1	-	Good
32	200 Mm Dia Iso (Bs) Sieve Op.212 Micros	Office Equipment	1	-	Good
33	200 Mm Dia Iso (Bs,Uni) Sieve Op. 75micros	Office Equipment	1	-	Good
34	200 Mm Dia Iso (Bs) Sieve Op.850 Micros	Office Equipment	1	-	Good
35	25 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
36	28 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
37	3.35 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
38	300 Mm Dia Iso (Bs) Sieve Op.3.35mm	Office Equipment	1	-	Good
39	300 Mm Dia Iso (Uni,Nf,Din) Sieve Op.5.0mm	Office Equipment	1	-	Good
40	300 Mm Dia Iso (Uni,Nf,Din) Sieve Op.6.3mm	Office Equipment	1	-	Good
41	300 Mm Diameter Iso (Bs) Sieve, Opening 10 Mm	Office Equipment	1	-	Fair
42	300 Mm Diameter Iso (Bs) Sieve, Opening 14 Mm	Office Equipment	1	-	Fair
43	300 Mm Diameter Iso (Bs) Sieve, Opening 20 Mm	Office Equipment	1	-	Fair
44	300 Mm Diameter Iso (Bs) Sieve, Opening 28 Mm	Office Equipment	1	-	Fair
45	300 Mm Diameter Iso (Bs) Sieve, Opening 37.5 Mm	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
46	300 Mm Diameter Iso (Bs) Sieve, Opening 5.0 Mm	Office Equipment	1	-	Fair
47	300 Mm Diameter Iso (Bs) Sieve, Opening 50 Mm	Office Equipment	1	-	Fair
48	300 Mm Diameter Iso (Bs) Sieve, Opening 6.3 Mm	Office Equipment	1	-	Fair
49	300 Mm Diameter Iso (Bs) Sieve, Opening 63 Mm	Office Equipment	1	-	Fair
50	300 Mm Diameter Iso (Bs) Sieve, Opening 75 Mm	Office Equipment	1	-	Fair
51	300 Mm Iso (Nf,Din) Sieve Op.50mm	Office Equipment	1	-	Good
52	300 Mm Iso (Nf,Din) Sieve Op.63mm	Office Equipment	1	-	Good
53	300 Mm Iso (Nf,Din) Sieve Op.75mm	Office Equipment	1	-	Good
54	300 Mm Iso (Uni,Nf,Din) Sieve Op.10mm	Office Equipment	1	-	Good
55	300 Mm Iso (Uni,Nf,Din) Sieve Op.14mm	Office Equipment	1	-	Good
56	300 Mm Iso (Uni,Nf,Din) Sieve Op.20mm	Office Equipment	1	-	Good
57	300 Mm Iso (Uni,Nf,Din) Sieve Op.31.5mm	Office Equipment	1	-	Good
58	300 Mm Iso Sieve Op.37.5mm	Office Equipment	1	-	Good
59	37.5 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
60	37.5 Sieve Chines 300 Dial Square perforated	Office Equipment	1	-	Good
61	4.75 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
62	5 Ltrspolythene Bottles Wide Necks and Screw Eaps (Sand for Field Density)	Office Equipment	1	-	Fair
63	5 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
64	500ml Spherical Glass Pynocrometer	Office Equipment	1	-	Good
65	6.3 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good
66	63 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
67	75 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
68	83 Sieve 300 Dial Wire Woven	Office Equipment	1	-	Good
69	9.5 Sieve Chines 300 Dial Square Perforated	Office Equipment	1	-	Good



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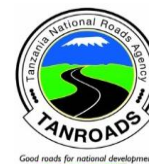


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
70	A Balance Readable To 1gm	Office Equipment	1	-	Good
71	A Balance Redable To 0.5 G,	Office Equipment	1	-	Good
72	A Cone Penetrometer (1 Set)	Office Equipment	1	-	Good
73	A Forced Draft Oven with Capacity	Office Equipment	1	-	Good
74	A Platform Scale - Load Of 100	Office Equipment	1	-	Fair
75	A Set of Gyratory Compactors (Super Pave Mix Design Method)	Office Equipment	1	-	Good
76	Ac 3nos	Office Equipment	1	-	Poor
77	Ac Stabilizer	Office Equipment	1	-	Good
78	Acv And Tfv Apparatus	Office Equipment	1	-	Good
79	Acv Apparatus Dia 150mm Complete	Office Equipment	1	-	Fair
80	Adapter For Refractor with Optical Plumet	Office Equipment	1	-	Good
81	Adjustable Spanner	Office Equipment	1	-	Good
82	Atterberg Limit Cone, Penetrometer	Office Equipment	1	-	Good
83	Aggregate Crushing Mold 150mm	Office Equipment	1	-	Fair
84	Aggregate Crushing Mold 75mm	Office Equipment	1	-	Fair
85	Aggregate Crushing Value	Office Equipment	1	-	Good
86	Aggregate Crushing Value (Acv) Machine-48-D510	Office Equipment	1	-	Fair
87	Aggregate Impact	Office Equipment	1	-	Good
88	Aggregate Impact Machine	Office Equipment	1	-	Good
89	Aggregate Impact Testing Machine Set with a Cylindrical Metal Measure 75mm Dia, 50mm Depth	Office Equipment	1	-	Good
90	Aggregate Impact Value (Aiv) -48-D0515/A	Office Equipment	1	-	Fair
91	Aggregate Impact Value Test Machine	Office Equipment	1	-	Good
92	Aggregate Import Valve	Office Equipment	1	-	Good
93	Aggregate Impact Value Test	Office Equipment	1	-	Good
94	Aggregate Polishing	Office Equipment	1	-	Fair
95	Aggregate Ten Percent Fines Value Mold	Office Equipment	1	-	Good
96	Air Compressor 50lt Capacity	Office Equipment	1	-	Fair
97	Air Tight Container 5 Ltrs	Office Equipment	1	-	Fair
98	Aiv Apparatus-Steel	Office Equipment	1	-	Fair
99	Aiv Compacting Machine	Office Equipment	1	-	Good



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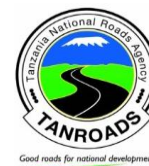


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
100	Aiv Equipment	Office Equipment	1	-	Poor
101	Alphanumeric Printer	Office Equipment	1	-	Good
102	Aluminum Straight Edge Including Calibrated Wedges	Office Equipment	1	-	Good
103	Ametal Rammer 2.5&4.5kgs	Office Equipment	1	-	Good
104	Amplifier	Office Equipment	1	-	Good
105	Amrd Chair	Office Equipment	1	-	Very Bad
106	An Indirect Tensile Stress Loading Fram	Office Equipment	1	-	Good
107	Annual Surcharge Weight	Office Equipment	1	-	Fair
108	Annular Surcharge Weight, Bs	Office Equipment	1	-	Fair
109	Apparatus For Distillation of Cutbuks	Office Equipment	1	-	Fair
110	Apparatus For Distillation Ought of Cut- Back Asphalt	Office Equipment	1	-	Good
111	Apparatus For Vibrating Compaction Test (B.S.13770	Office Equipment	1	-	Fair
112	Armored Thermometer, 0+100 Ac	Office Equipment	1	-	Fair
113	Armored Thermometer, 0+200 D C	Office Equipment	1	-	Fair
114	Asphalt Core Cutting Machine	Office Equipment	1	-	Fair
115	Asphalt Acore Cutting Machine Set with All Accessories	Office Equipment	1	-	Good
116	Asphalt Conepetrometer	Office Equipment	1	-	Good
117	Asphalt Dynamic Viscosity Test	Office Equipment	1	-	Poor
118	Asphalt Heater	Office Equipment	1	-	Good
119	Asphalt Kinematic Viscometer	Office Equipment	1	-	Poor
120	Asphalt Mixer	Office Equipment	1	-	Good
121	Asphalt Mixing Bowl Dia 240	Office Equipment	1	-	Fair
122	Asphalt Mixing Machine	Office Equipment	1	-	Good
123	Asphalt Mixture Maximum Density Tester	Office Equipment	1	-	Good
124	Asphalt Oven with Rotating Plate for Thin Film Test	Office Equipment	1	-	Good
125	Asphalt Pan (250×250×38)Mm	Office Equipment	1	-	Fair
126	Asphalt Pan 306×306mm Galvanized Steel	Office Equipment	1	-	Fair
127	Asphalt Soften Point Device-Full Set (China)	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
128	Asphalt Soften Point Device-Full Set (Italy)	Office Equipment	1	-	Good
129	Asphalt Softening Point Gauge	Office Equipment	1	-	Fair
130	Asphalt Thin Film Oven- 2301t, 250° C	Office Equipment	1	-	Fair
131	Automatic Marshall Compactor-Steel	Office Equipment	1	-	Fair
132	Automatic Cbr Compactor According to Bs or Aashto	Office Equipment	1	-	Good
133	Automatic Dial Bitumen Penetrometer Complete Set with Penetration Cups and Cenfield Needles	Office Equipment	1	-	Fair
134	Automatic Digital Bitumen Penetrometer	Office Equipment	1	-	Fair
135	Automatic Level (Leica Na2	Office Equipment	1	-	Good
136	Automatic Level Machine (Bosch)	Office Equipment	1	-	Good
137	Automatic Level Machine (Sokkia)	Office Equipment	1	-	Good
138	Automatic Level Pnlk32,32*Magnification Compensator	Office Equipment	1	-	Good
139	Automatic Marshall	Office Equipment	1	-	Good
140	Automatic Marshall Compactor, En Spec.	Office Equipment	1	-	Fair
141	Automatic O Manual Mixing Equipment for Asphatmix	Office Equipment	1	-	Fair
142	Automatic Proctor Machine	Office Equipment	1	-	Good
143	Automatic Softening Point Test Device	Office Equipment	1	-	Good
144	Automatic Soil Compactor-Steel	Office Equipment	1	-	Fair
145	Auxiliary Patent	Office Equipment	1	-	Fair
146	Average Least Dimension Gauge (Ald)	Office Equipment	1	-	Fair
147	Avery Weigh Tronix Zm510	Office Equipment	1	-	4
148	Bacon Bomb Sampler	Office Equipment	1	-	Good
149	Bag Stand	Office Equipment	1	-	Good
150	Balance Readable To 1g	Office Equipment	1	-	Fair
151	Balance /Standardized Pycnometer	Office Equipment	1	-	Fair
152	Balance 150kg Readable To 5g	Office Equipment	1	-	Good
153	Balance 600g/01g	Office Equipment	1	-	Good
154	Balance Accurate To 0.01grams	Office Equipment	1	-	Fair
155	Balance Mechanical	Office Equipment	1	-	Good



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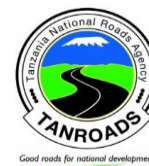


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
156	Balance Redable& Accurate To 0.1g (Capacity 1600g)-11-D0630/6	Office Equipment	1	-	Fair
157	Balance Wegh Up To 25	Office Equipment	1	-	Fair
158	Balance-11-D0630/04	Office Equipment	1	-	Fair
159	Balance-11-D0630/15	Office Equipment	1	-	Fair
160	Balancing Weightin 30kg	Office Equipment	1	-	Fair
161	Barometer	Office Equipment	1	-	Fair
162	Base Platae Shimp Cone	Office Equipment	1	-	Fair
163	Basket For Magnesium Sulphate Test	Office Equipment	1	-	Fair
164	Bending Beam Rheometer (Bbr)	Office Equipment	1	-	Good
165	Bitumen Oven	Office Equipment	1	-	Good
166	Bind Warm Air Drier	Office Equipment	1	-	Fair
167	Binder Rewvery Apparatus	Office Equipment	1	-	Fair
168	Binding Hot Plate Round Dua 85mm- 1500w	Office Equipment	1	-	Fair
169	Bitumen Oven	Office Equipment	1	-	Good
170	Bitumen Extraction Device-Steel	Office Equipment	1	-	Fair
171	Bitumen Oven	Office Equipment	1	-	Good
172	Bitumen Penetrometer	Office Equipment	1	-	Good
173	Bituminous Ring and Ball (Softening Point) Test-Steel	Office Equipment	1	-	Fair
174	Buoyancy Balance System (Frame	Office Equipment	1	-	Good
175	Brass Cup	Office Equipment	1	-	Fair
176	Brasss Mold For Linear Shrinkage	Office Equipment	1	-	Fair
177	Bristle Flat 62mm	Office Equipment	1	-	Fair
178	Bristle Flat, Rigid, Nylon 60mm	Office Equipment	1	-	Fair
179	Brookfield Thermosel High Temperature Viscosity Unit	Office Equipment	1	-	Good
180	Brower	Office Equipment	1	-	Good
181	Brushes	Office Equipment	1	-	Fair
182	Bs Riffle Box 38mm Slot Width	Office Equipment	1	-	Good
183	Buoyance Balance	Office Equipment	1	-	Good
184	Calibration Can 150mm Dia	Office Equipment	1	-	Fair
185	Calibration Can 200mm Dia	Office Equipment	1	-	Fair
186	Calibration Set T(0.82° Angle)	Office Equipment	1	-	Fair
187	Calcium Hydroxide	Office Equipment	1	-	Fair



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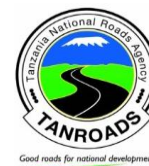


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
188	Calibrating Container	Office Equipment	1	-	Fair
189	Calliper-82-D1655	Office Equipment	1	-	Fair
190	Casagrande	Office Equipment	1	-	Good
191	Cast Iron Mold 150mm Size-55-C0100/15c	Office Equipment	1	-	Fair
192	Cattle	Office Equipment	1	-	Good
193	Cbr And Compaction Set	Office Equipment	1	-	Good
194	Cbr Compression	Office Equipment	1	-	Good
195	Cbr Compression Machine	Office Equipment	1	-	Fair
196	Cbr Laboratory Testing Machine Hydraulic	Office Equipment	1	-	Fair
197	Cbr Loading Machine	Office Equipment	1	-	Fair
198	Cbr Machine, Motorized Astm, Bs Complete	Office Equipment	1	-	Fair
199	Cbr Machine-Steel	Office Equipment	1	-	Fair
200	Cbr Machine-Steel	Office Equipment	1	-	Fair
201	Cbr Machine 28kn Capacity	Office Equipment	1	-	Fair
202	Cbr Machine 50kn Capacity	Office Equipment	1	-	Fair
203	Cbr/Ucs/Its Machine Press	Office Equipment	1	-	Good
204	Centrifuge Cylinder	Office Equipment	1	-	Fair
205	Centrifuge Machine with Approx 3500	Office Equipment	1	-	Fair
206	Centrifuge	Office Equipment	1	-	Good
207	Centrifuge Extractor Machine	Office Equipment	1	-	Good
208	Certified Or Calibrated Thermometer	Office Equipment	1	-	Fair
209	Charger Class B 11	Office Equipment	1	-	Fair
210	Charger Class D 6	Office Equipment	1	-	Fair
211	Charger Classa 12	Office Equipment	1	-	Fair
212	Charger Classc 8	Office Equipment	1	-	Fair
213	Chloride Tester	Office Equipment	1	-	Good
214	Clamping Device to Fix Moul to C279 Table	Office Equipment	1	-	Fair
215	Cleveland Open Cup App	Office Equipment	1	-	Good
216	Clever And Open Cup Apparatus	Office Equipment	1	-	Fair
217	Cleveland Apparatus	Office Equipment	1	-	Fair
218	Cleveland Electric Tester (B088n)	Office Equipment	1	-	Fair
219	Cleveland Flash Cup Apparatus (Astm D 92-90)	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
220	Cleveland Flash Tester	Office Equipment	1	-	Good
221	Cleveland Flash Tester Complete	Office Equipment	1	-	Good
222	Cold Steel Chisel	Office Equipment	1	-	Good
223	Colour Standard Chart, New Astim(40-11 Method)	Office Equipment	1	-	Fair
224	Compaction Hammer - 2.5kg	Office Equipment	1	-	Good
225	Compaction Hammer - 4.5kg	Office Equipment	1	-	Good
226	Compatible With Water Series B0066 And B0067	Office Equipment	1	-	Good
227	Complete Set Sand Replacement, 100mm Dia Pouring Cylinder-35-T0128	Office Equipment	1	-	Fair
228	Complete Set Sand Replacement, 150mm Dia Pouring Cylinder-35-T0129	Office Equipment	1	-	Fair
229	Complete Set of Differential Gps	Office Equipment	1	-	Good
230	Complete Set of Stonex Gnss Rtk	Office Equipment	1	-	Good
231	Complete Set to Astm 0422	Office Equipment	1	-	Fair
232	Concrete Mixer	Office Equipment	1	-	Good
233	Concrete Mold 4qty	Office Equipment	1	-	Very Good
234	Concrete Hammer Mpa Diagram	Office Equipment	1	-	Fair
235	Concrete Testing Hammer	Office Equipment	1	-	Good
236	Concrete Air Entertainment Meter, Pressure Gauge Type Electric Type 1 Complete 1 Sset	Office Equipment	1	-	Fair
237	Concrete Air Entrainment Meter	Office Equipment	1	-	Good
238	Concrete Compression Strength Machine Tye-2000a	Office Equipment	1	-	Good
239	Concrete Compression Testing Equipment (Hydraulic Press 2000kn With All Accessories.	Office Equipment	1	-	Fair
240	Concrete Matest Test Hammer Mpa	Office Equipment	1	-	Fair
241	Concrete Rock Mansory Saw	Office Equipment	1	-	Good
242	Concrete Vibrating Table-Steel	Office Equipment	1	-	Fair
243	Concrete Vibration Table	Office Equipment	1	-	Good
244	Container - 40ft	Office Equipment	1	-	Good
245	Continuous Flow Filerless Centrifuge	Office Equipment	1	-	Good
246	Cool Working System	Office Equipment	1	-	Good



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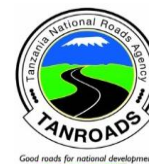


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
247	Concrete Hammer (Schmitt)	Office Equipment	1	-	Fair
248	Core Cut	Office Equipment	1	-	Good
249	Cost Iron Cube Mould 10mm Bs	Office Equipment	1	-	Fair
250	Constant Temperature Water Bath	Office Equipment	1	-	Fair
251	Cover And Pan for Sieves Dia 200 Mm	Office Equipment	1	-	Fair
252	Cover And Pan for Sieves Dia 300 Mm	Office Equipment	1	-	Fair
253	Cover And Pan for Sieves Dia 450 Mm	Office Equipment	1	-	Fair
254	Crash Machine Matest	Office Equipment	1	-	Fair
255	Crash Machine Tecnotest Modena	Office Equipment	1	-	Fair
256	Crash Machine compact 1500	Office Equipment	1	-	Fair
257	Cutting Ring	Office Equipment	1	-	Fair
258	Cylinder 100mm Dia Complete with Bottom Plate	Office Equipment	1	-	Fair
259	Cylinder 150mm Dia Complete with Bottom Plate	Office Equipment	1	-	Fair
260	Cylindrical Metal Measure 75m	Office Equipment	1	-	Fair
261	Deep Freezer West Point	Office Equipment	1	-	Good
262	Deker	Office Equipment	1	-	Good
263	Density And Water Absorption of Aggregates Retrieved on A 4.75mm Sieve Set with All Accessories	Office Equipment	1	-	Good
264	Density Basket Dia 200×200mm	Office Equipment	1	-	Fair
265	Density Chisel 300mm	Office Equipment	1	-	Fair
266	Desiccator	Office Equipment	1	-	Good
267	Desiccator 300 Mm Dia Vacuum Type	Office Equipment	1	-	Fair
268	Determination Of Maximum Theoretical Densit of Asphalt Mixes and Abortion of Binder into Aggregate (Gmm) Set with All Accessories	Office Equipment	1	-	Good
269	Device To Suspend the Sample Container linto the Bath	Office Equipment	1	-	Fair
270	Dia 250mm Sand Replacement Cylinder	Office Equipment	1	-	Good
271	Dia. 150mm Mold for Unconfined Compression Strength	Office Equipment	1	-	Good
272	Dia. 150mm Sand Replacement Cylinder	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
273	Dia. 200mm Sand Replacement Cylinder	Office Equipment	1	-	Good
274	Dia.75mm Moisture Content Tin	Office Equipment	1	-	Good
275	Dial Gaug Holder	Office Equipment	1	-	Fair
276	Dial Gauge 10mm*0.002mm	Office Equipment	1	-	Good
277	Dial Indicator 25xo.0lmm	Office Equipment	1	-	Fair
278	Dial Thermometer - Digital	Office Equipment	1	-	Good
279	Plasterers Steel F	Office Equipment	1	-	Fair
280	Temperature Control Unit	Office Equipment	1	-	Good
281	Tribrach & Triangle Prism	Office Equipment	1	-	Good
282	Triple Prism Mounts Reflector	Office Equipment	1	-	Good
283	Tripod Aluminum	Office Equipment	1	-	Good
284	Tripod Bag	Office Equipment	1	-	Good
285	Tripod Heavy Duty	Office Equipment	1	-	Good
286	Tripod Wood Heavy	Office Equipment	1	-	Good
287	Two Flexible Palletle Knives	Office Equipment	1	-	Fair
288	Unconfined Compression Machine	Office Equipment	1	-	Fair
289	Universal Extruder, Hand Operated	Office Equipment	1	-	Fair
290	Universal Multi - Speeds Load Frame	Office Equipment	1	-	Fair
291	Universal Tool	Office Equipment	1	-	Fair
292	Upper-Lower Platen 245x51 Ox55mm+Sat	Office Equipment	1	-	Fair
293	Vacuum Degassing Oven	Office Equipment	1	-	Good
294	Vacuum Desiccato	Office Equipment	1	-	Fair
295	Vacuum Desiccator with Vacuum Pump	Office Equipment	1	-	Good
296	Vacuum Dessicator and Vacuum Pump	Office Equipment	1	-	Good
297	Waterbath	Office Equipment	1	-	Poor
298	Weigh Plate	Office Equipment	1	-	Good
299	100ml Glasses Beaker	Office Equipment	2	-	Fair
300	2nos Airtight Container	Office Equipment	2	-	Fair
301	Adjustable Ranging Rods	Office Equipment	2	-	Good
302	Aggregate Impact Value	Office Equipment	2	-	Good
303	Aiv Mold	Office Equipment	2	-	Good
304	Anvil For Verification	Office Equipment	2	-	Fair
305	Balance 6kg/01g	Office Equipment	2	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
306	Balance Readable To 0.5g(5kg-30kg)	Office Equipment	2	-	Good
307	Balances For Field Use, Capacity 5kg, Sensitive To 1.0g	Office Equipment	2	-	Good
308	Beaker Of 50 ML To 100ml Capacity	Office Equipment	2	-	Fair
309	Beam Balance	Office Equipment	2	-	Fair
310	Bottle Plastic (1000ml)	Office Equipment	2	-	Good
311	Bowl Centrifuge Extractor, 300g Capacity	Office Equipment	2	-	Good
312	Charger	Office Equipment	2	-	Good
313	Compacting Machine	Office Equipment	2	-	Good
314	Compaction Mold (1 Set)	Office Equipment	2	-	Good
315	Compassion Mold	Office Equipment	2	-	Good
316	Compression Mach Heavy	Office Equipment	2	-	Good
317	Compressor	Office Equipment	2	-	Good
318	Computer Monitor	Office Equipment	2	-	Good
319	Concrete Mixer	Office Equipment	2	-	Good
320	Concrete Rebound Meter-Steel	Office Equipment	2	-	Fair
321	Container Og Glass 0.25lts	Office Equipment	2	-	Fair
322	Core Drilling Machine	Office Equipment	2	-	Good
323	Cutting Edge	Office Equipment	2	-	Fair
324	Density Apparatus	Office Equipment	2	-	Good
325	Desiccator 240mm	Office Equipment	2	-	Fair
326	Dial Thermometer 0+250°C Steam 600	Office Equipment	2	-	Fair
327	Plastic Bottle 1000 ML	Office Equipment	2	-	Fair
328	Prism	Office Equipment	2	-	Good
329	Prism Pole	Office Equipment	2	-	Good
330	Proving Ring(50kn)	Office Equipment	2	-	Good
331	Radio wave Gauge	Office Equipment	2	-	Fair
332	Rain Gauge	Office Equipment	2	-	Fair
333	Rain Gauge and Barometer	Office Equipment	2	-	
334	Rapid Charge	Office Equipment	2	-	Good
335	Rapid Charger-Geomax Zoom 90	Office Equipment	2	-	Good
336	Rapid Moisture Content Cylinder (Complete Set)	Office Equipment	2	-	Good
337	Reflector Sokkia	Office Equipment	2	-	Good
338	Ring And Ball Apparatus	Office Equipment	2	-	Good



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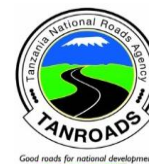


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
339	Ring And Ball Machine	Office Equipment	2	-	Good
340	Ring And Steel Balls	Office Equipment	2	-	Fair
341	Ring Holder for Ring Thermometer	Office Equipment	2	-	Fair
342	Roads For Prism	Office Equipment	2	-	Good
343	Router Switcher	Office Equipment	2	-	Good
344	Rubber Heated Pestle	Office Equipment	2	-	Fair
345	Rubber Mallet10	Office Equipment	2	-	Fair
346	Rubber Mallet11	Office Equipment	2	-	Fair
347	Rubber Mallet12	Office Equipment	2	-	Fair
348	Rubber Tubing Dia. 5mm	Office Equipment	2	-	Fair
349	Sample Splitter for Sand	Office Equipment	2	-	Good
350	Sand Density Cone Apparatus Dia. 6.5"	Office Equipment	2	-	Fair
351	Sand Equivalent Apparatus	Office Equipment	2	-	Good
352	Sand Equivalent Test Set	Office Equipment	2	-	Good
353	Sand Replacement Cone	Office Equipment	2	-	Good
354	Shaker Machine	Office Equipment	2	-	Bad
355	Shovel	Office Equipment	2	-	Fair
356	Tamping Rod Dia. 16x600mm	Office Equipment	2	-	Fair
357	Tape Measure (30m)	Office Equipment	2	-	Good
358	Tape Measure (3m)	Office Equipment	2	-	Good
359	Tape Measure (5m)	Office Equipment	2	-	Good
360	Tfot Oven	Office Equipment	2	-	Good
361	Tfv Mold	Office Equipment	2	-	Good
362	Thermometer Accurate 0.1c	Office Equipment	2	-	Fair
363	Thermometer With Range 15c to 25c	Office Equipment	2	-	Fair
364	Top Con Total Station	Office Equipment	2	-	Good
365	Total Station -Topcon Gts 105n	Office Equipment	2	-	Good (Batteries Has Charging Problem)
366	Total Station with Charges	Office Equipment	2	-	Good
367	Total Station with Tribach, Tripods	Office Equipment	2	-	Fair
368	Triangle Prism with Reflector	Office Equipment	2	-	Good
369	Tribracks	Office Equipment	2	-	Good
370	Trimble Tripod	Office Equipment	2	-	Good
371	Triple Prism	Office Equipment	2	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
372	Triple Prism with Holders	Office Equipment	2	-	Good
373	Tripod Stand Wild Gst20	Office Equipment	2	-	Good
374	Tripod Stand Wild Na 2 (Leica Gst05)	Office Equipment	2	-	Good
375	Tripods (Aluminum)	Office Equipment	2	-	Good
376	Trl Dynamic Cone Penetration	Office Equipment	2	-	Fair
377	Trl Dynamic Cone Penetrometer Complete Set	Office Equipment	2	-	Good
378	Two Glass Plate	Office Equipment	2	-	Fair
379	Utm Machine	Office Equipment	2	-	Good
380	Weighing Display	Office Equipment	2	-	Good
381	Wheeled Measuring Meter	Office Equipment	2	-	Good
382	Wooden Tripod, Heavy Duty	Office Equipment	2	-	Good
383	3 Nos 100 Ml Grass	Office Equipment	3	-	Fair
384	Air Entrainment Meter	Office Equipment	3	-	Good
385	Aiv Machine	Office Equipment	3	-	Fair
386	Aluminum Pan 350x250x35mm	Office Equipment	3	-	Fair
387	Asphalt Concrete Mixer	Office Equipment	3	-	Poor
388	Asphalt Equipment (Oven)	Office Equipment	3	-	Poor
389	Balance 3kg/01g	Office Equipment	3	-	Good
390	Balance Digital	Office Equipment	3	-	Good
391	Balance Readable To 0.01g	Office Equipment	3	-	Fair
392	Bio Metric	Office Equipment	3	-	Good
393	Cbr Cylindrical Mold	Office Equipment	3	-	Good
394	Compressive Machine	Office Equipment	3	-	Good
395	Cooker (Electric & Gas)	Office Equipment	3	-	Good
396	Crushing Machine	Office Equipment	3	-	Good
397	Cup Board	Office Equipment	3	-	Good
398	Cyndrical Compaction 105mm	Office Equipment	3	-	Fair
399	Cyndrical Compaction 150mm	Office Equipment	3	-	Fair
400	Dessicator Complete Diameter 200 Mm	Office Equipment	3	-	Fair
401	Platform Weighing Scale	Office Equipment	3	-	Good
402	Proctor Mold Volume 2250 G/Cc	Office Equipment	3	-	Good
403	Protocol Rammer Schmidt	Office Equipment	3	-	Good
404	Pycnometer	Office Equipment	3	-	Fair
405	Radio Calls (Walkie Talkies)	Office Equipment	3	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
406	Reflector Prisms	Office Equipment	3	-	Good
407	Rod Caliper 3mm Dia	Office Equipment	3	-	Fair
408	Safe	Office Equipment	3	-	Good
409	Safe Custody	Office Equipment	3	-	Good
410	Sampling Tray	Office Equipment	3	-	Fair
411	Samsung Television with Decoder (Azam)	Office Equipment	3	-	Good
412	Sand Equivalent Testing Apparatus	Office Equipment	3	-	Good
413	Sand Test Apparatus	Office Equipment	3	-	Good
414	Tamping Rod	Office Equipment	3	-	Fair
415	Tamping Rod 25mm Cross Sectional	Office Equipment	3	-	Fair
416	Test Sleeve Set	Office Equipment	3	-	Fair
417	Total Station Machine	Office Equipment	3	-	Fair
418	Tribrach & Prism	Office Equipment	3	-	Good
419	Tribrachs	Office Equipment	3	-	Good
420	Tribrachs	Office Equipment	3	-	Good
421	Tripod For Level Instrument	Office Equipment	3	-	Good
422	Tripods (Wooden)	Office Equipment	3	-	Good
423	Troxler	Office Equipment	3	-	Poor
424	Vacuum Pump	Office Equipment	3	-	Fair
425	Water Sim tank (10,000 Litres)	Office Equipment	3	-	Fair
426	500 Volumetric Flask	Office Equipment	4	-	Fair
427	Aluminum Tripod	Office Equipment	4	-	Good
428	Astm 15c Low Softening Point Thermometer	Office Equipment	4	-	Fair
429	Balance	Office Equipment	4	-	Fair
430	Bs Sieves 300mm Diameter	Office Equipment	4	-	Good
431	Cameras	Office Equipment	4	-	Good
432	Compaction Mold(105mm Diameter/115mm Height, Volume 1l)	Office Equipment	4	-	Good
433	Constant Temperature Water Bath	Office Equipment	4	-	Good
434	Core Cutter	Office Equipment	4	-	Fair
435	Core Cutting Machines	Office Equipment	4	-	Good
436	Cylinder Metal Mold	Office Equipment	4	-	Fair
437	Plastic Bath	Office Equipment	4	-	Fair
438	Plastic Chair	Office Equipment	4	-	Good



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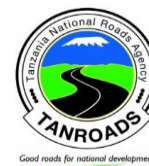


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
439	Pouring Cylinder Large Size	Office Equipment	4	-	Good
440	Prism Pole/ Stand - Aluminum	Office Equipment	4	-	Good
441	Prism Tribrach	Office Equipment	4	-	Good
442	Pycnometer , Hubbard-Carmick Type ,25ml	Office Equipment	4	-	Fair
443	Quick Stand for Telescopic Pole	Office Equipment	4	-	Good
444	Radio Call	Office Equipment	4	-	Good
445	Radio Call (Motorola Dp 1400)	Office Equipment	4	-	Good
446	Rammer (1 Set)	Office Equipment	4	-	Good
447	Reflector With Mount	Office Equipment	4	-	Good
448	Rubber Bung for Gas Jar	Office Equipment	4	-	Fair
449	Sand Apparatus	Office Equipment	4	-	Good
450	Sand Pouring Cylinder (160mm)	Office Equipment	4	-	Good
451	Scoop, Round, Aluminum 1000ml	Office Equipment	4	-	Fair
452	Sectioned Fiberglass Levelling Staff	Office Equipment	4	-	Good
453	Shredder	Office Equipment	4	-	Good
454	Tribrach	Office Equipment	4	-	Good
455	Tripod For Total Station	Office Equipment	4	-	Good
456	Tripod Stand Steel	Office Equipment	4	-	Good
457	Tripod Stand Wood	Office Equipment	4	-	Good
458	Tripod Wild	Office Equipment	4	-	Good
459	Water Bus	Office Equipment	4	-	Good
460	Weight Scale	Office Equipment	4	-	Fair
461	50ml Density Bottle	Office Equipment	5	-	Fair
462	Aggregate Impact Testing Machine	Office Equipment	5	-	Fair
463	Azam Decoder	Office Equipment	5	-	Good
464	Balance 5kg/01g	Office Equipment	5	-	Good
465	Bipods	Office Equipment	5	-	Good
466	Compaction Mold	Office Equipment	5	-	Good
467	Cylindrical Metal Measure	Office Equipment	5	-	Fair
468	Deep Freezer	Office Equipment	5	-	Good
469	Desiccators	Office Equipment	5	-	Good
470	Platform Scale 20kg 2nos 30kg 3	Office Equipment	5	-	Good
471	Prota Mold	Office Equipment	5	-	Fair
472	Rammer-Steel	Office Equipment	5	-	Fair
473	Rule	Office Equipment	5	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
474	Sand Replacement Cylinder -Steel	Office Equipment	5	-	Fair
475	Saver	Office Equipment	5	-	Good
476	Television	Office Equipment	5	-	Good
477	Testing Machine	Office Equipment	5	-	Good
478	Thermometer Readable	Office Equipment	5	-	Fair
479	Tin Diameter 7 Si(50 Mm) Aluminum with Cover	Office Equipment	5	-	Fair
480	Tray 90*90cm	Office Equipment	5	-	Good
481	Tribachs And Rotatable Carrier with Optical Plummet, Suitable for Total Station Reflectors	Office Equipment	5	-	Good
482	Tripod Prisms	Office Equipment	5	-	Fair
483	Weighing Balance	Office Equipment	5	-	Poor
484	Wheel Measure (50m)	Office Equipment	5	-	Good
485	Wire Bucket for Water Absorption Test	Office Equipment	5	-	Good
486	T Hand Spacer Disc	Office Equipment	6	-	Fair
487	Ac	Office Equipment	6	-	Good
488	Cbr Compaction Mold	Office Equipment	6	-	Fair
489	Proctor Rammer	Office Equipment	6	-	Good
490	Pycnometer , Capacity 1kg	Office Equipment	6	-	Fair
491	Reflector With Mound	Office Equipment	6	-	Good
492	Thermometer 0.1c	Office Equipment	6	-	Fair
493	Tin Dia 55 X 35 Mm Brass Without Cover	Office Equipment	6	-	Fair
494	Tray 68*45cm	Office Equipment	6	-	Good
495	Tripod Stand - Aluminum	Office Equipment	6	-	Good
496	Tripod Wild Gst/20-Heavy Duty	Office Equipment	6	-	Good
497	Wheel Barrow	Office Equipment	6	-	Bad
498	Prism With Reflector Single	Office Equipment	7	-	Good
499	Prisms	Office Equipment	7	-	Good
500	Rubber Mallet	Office Equipment	7	-	Fair
501	Sample Extruder	Office Equipment	7	-	Poor
502	Scoop Round Aluminum	Office Equipment	7	-	Fair
503	Survey Umbrella	Office Equipment	7	-	Good
504	Tape Measure (50m)	Office Equipment	7	-	Good
505	Thermometer	Office Equipment	7	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
506	Tray 218*77cm	Office Equipment	7	-	Good
507	Tripod	Office Equipment	7	-	Fair
508	Two-Way Radio/Walkie Talkie (10km Range) With Standard Configuration	Office Equipment	7	-	Fair
509	Ucs Compaction Mold	Office Equipment	7	-	Good
510	Ac Compressor	Office Equipment	8	-	Good
511	Annual Surcharge Disc	Office Equipment	8	-	Fair
512	Binding Machine	Office Equipment	8	-	Good
513	Cup Board (Shelf)	Office Equipment	8	-	Poor
514	Shallow Tray	Office Equipment	8	-	Fair
515	Tray 59*59cm	Office Equipment	8	-	Good
516	2 Quartzite Dishes	Office Equipment	9	-	Fair
517	Airtight Container	Office Equipment	9	-	Fair
518	Plastic Tanks	Office Equipment	9	-	Good
519	Asphalt Core Cutter Blade	Office Equipment	10	-	Fair
520	Bristle Round Dia. 35mm	Office Equipment	10	-	Fair
521	Circular Reflector Prism with Holders	Office Equipment	10	-	Good
522	Cube Mold New	Office Equipment	10	-	Good
523	Density Chisel	Office Equipment	10	-	Fair
524	Ranging Rods, 2.5 M Long	Office Equipment	10	-	Fair
525	Ranging Rods, 2.5m (Metal Joinable)	Office Equipment	10	-	Good
526	Samling Tray	Office Equipment	10	-	Fair
527	Sand Calibration Apparatus	Office Equipment	10	-	Good
528	Shrinkage Mold	Office Equipment	10	-	Fair
529	Telescopic Pole	Office Equipment	10	-	Good
530	Tray 42*30cm	Office Equipment	10	-	Good
531	Triple Prism Mount with Reflectors	Office Equipment	10	-	Good
532	Ucs Mold	Office Equipment	10	-	Good
533	Vacuum Cleaner (Electric)	Office Equipment	10	-	Good
534	Plate	Office Equipment	11	-	Good
535	Total Station (Sokia Set 220k, Sn 14620)	Office Equipment	11	-	Good
536	Balance-Steel	Office Equipment	12	-	Fair
537	Brass Mold for Linear Shrinkage	Office Equipment	12	-	Fair
538	Sampling Spoon	Office Equipment	12	-	Fair
539	Tripod Stand - Wooden	Office Equipment	12	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
540	Chisel	Office Equipment	13	-	Good
541	Container (Bowl)	Office Equipment	14	-	Good
542	Scoop	Office Equipment	14	-	Fair
543	Tray 30*25cm	Office Equipment	14	-	Good
544	Tray 44*34cm	Office Equipment	14	-	Good
545	Shear Box	Office Equipment	15	-	Good
546	Tv	Office Equipment	15	-	Good
547	Plastic Carboys	Office Equipment	16	-	Good
548	Dial Gauges and Tripods	Office Equipment	18	-	Good
549	Proctor Molds	Office Equipment	18	-	Good
550	Wire Basket	Office Equipment	18	-	Good
551	Beaker	Office Equipment	19	-	Good
552	Ranging Rods, 2.5 M(Metal, Joinable)	Office Equipment	20	-	Good
553	Solar Pannel	Office Equipment	20	-	Fair
554	Cbr Machine	Office Equipment	21	-	Poor
555	Polls	Office Equipment	21	-	Fair
556	Ranging Rods (2.5mtrs)	Office Equipment	23	-	Good
557	Tin Dia. 75x50mm Aluminum with Cover	Office Equipment	24	-	Fair
558	Cylindrical Capping Equipment	Office Equipment	25	-	Good
559	Refrigerator	Office Equipment	26	-	Fair
560	Ranging Road 2.5 Long (Meta Joinable)	Office Equipment	30	-	Good
561	Reflective Road Safety Vests	Office Equipment	30	-	Good
562	Reflectors With Mounts-Zoom (Zpr100 and Ztp100) With Refractor Poles and Dual Strut Support Respectively	Office Equipment	31	-	Good
563	Compression Machine	Office Equipment	34	-	Poor
564	Sample Trays	Office Equipment	35	-	Good
565	Cone Penetrometer Digital Complete	Office Equipment	36	-	Good
566	Apparatus Of Moisture Content	Office Equipment	40	-	Fair
567	Brass Swell Plate & Split Surcharge Weight	Office Equipment	40	-	Good
568	Water Dispenser	Office Equipment	40	-	New
569	Ranging Rods, 2.5m Long	Office Equipment	42	-	Good
570	Ceiling Fan	Office Equipment	47	-	Good
571	Telephone	Office Equipment	47	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
572	Dial Gauge	Office Equipment	54	-	Good
573	Tripod Stand	Office Equipment	55	-	Fair
574	Rifle Box 75mm	Office Equipment	58	-	Good
575	Concrete Cube Mold	Office Equipment	62	-	Good
576	Surcharge	Office Equipment	62	-	Fair
577	Air Condition	Office Equipment	181	-	Poor
578	Cbr Mold	Office Equipment	188	-	Good
579	Street Light Hps 250 Watt (Head Lamps)	Office Equipment	242	-	Fair
580	Sieve-Steel	Office Equipment	505	-	Fair
581	Diamond Bit Dia 150mm	Office Equipment	1	-	Fair
582	Diaphragm Pum Gnl/Min	Office Equipment	1	-	Good
583	Dictilometer	Office Equipment	1	-	Fair
584	Dictilometer	Office Equipment	1	-	Fair
585	Digital Attendance	Office Equipment	1	-	Good
586	Digital Attendance	Office Equipment	1	-	Good
587	Digital Balance (Max 1.30kg)	Office Equipment	1	-	Good
588	Digital Balance (Max 1.6kg)	Office Equipment	1	-	Good
589	Digital Balance, 150kgx50g	Office Equipment	1	-	Fair
590	Digital Balance, 4100gx0.01g	Office Equipment	1	-	Fair
591	Digital Balance, 4500/32000gx0. 1g/1g	Office Equipment	1	-	Fair
592	Digital Balance, 6000xo.01g	Office Equipment	1	-	Fair
593	Digital Caliper 150mmx0.01mm	Office Equipment	1	-	Fair
594	Digital Caliper 300mmx0.01mm	Office Equipment	1	-	Fair
595	Digital Centrifuge Extractor	Office Equipment	1	-	Good
596	Digital Circulating Water Bath 30litres Capacity 230v,50-60hz	Office Equipment	1	-	Good
597	Digital Circulating Water Bath 30litres Capacity 230v,50-60hz	Office Equipment	1	-	Good
598	Digital Concrete Test Hammer, Pendulum Hammer Type and Calibration Anvil	Office Equipment	1	-	Good
599	Digital Cone Penetrometer Sem-Automatic	Office Equipment	1	-	Fair
600	Digital Level Machine with Bar Code Staff and Tripod	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
601	Digital Level Machine with Bar Code Staff and Tripod	Office Equipment	1	-	Good
602	Digital Level, Wild Na2002 Or 3003 Or Similar Approved Type	Office Equipment	1	-	Good
603	Digital Level, Wild Na2002 Or 3003 Or Similar Approved Type	Office Equipment	1	-	Good
604	Digital Liquid Limit Penetrometer with Micrometric Vertical Adjustment	Office Equipment	1	-	Fair
605	Digital Liquid Limit Penetrometer with Micrometric Vertical Adjustment	Office Equipment	1	-	Fair
606	Digital Microprocessor Thermometer	Office Equipment	1	-	Fair
607	Digital Oven 450 X 550 X 550 Mm	Office Equipment	1	-	Good
608	Digital Satellite Receiver	Office Equipment	1	-	Good
609	Digital Satellite Receiver	Office Equipment	1	-	Good
610	Digital Satellite Receiver	Office Equipment	1	-	Good
611	Digital Satellite Receiver	Office Equipment	1	-	Good
612	Digital Thermometer 50+20 Div 0.1°C	Office Equipment	1	-	Fair
613	Digital Water Bath with Cooling Device Included in B052-02	Office Equipment	1	-	Fair
614	Digital Weighing Indicator, (Avery Weighing-Tronic)	Office Equipment	1	-	Good
615	Digital vernier Caliper, 200mm	Office Equipment	1	-	Fair
616	Digital H2O Bath	Office Equipment	1	-	Very Good
617	Direct Tension Tester Set with Desk Computer	Office Equipment	1	-	Good
618	Descanter Apparatus	Office Equipment	1	-	Good
619	Descanter Apparatus	Office Equipment	1	-	Good
620	Descanter Apparatus	Office Equipment	1	-	Very Good
621	Descanter Apparatus	Office Equipment	1	-	Very Good
622	Descanter Apparatus	Office Equipment	1	-	Very Good
623	Display	Office Equipment	1	-	Good
624	Distillation Of Cutback Asphalts - Electric	Office Equipment	1	-	Good
625	Distillation Of Cutback Asphalts - Electric	Office Equipment	1	-	Good
626	Distilled Water 100ml	Office Equipment	1	-	Fair
627	Distilled Water Apparatus	Office Equipment	1	-	Fair



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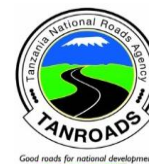


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
628	Disto D-5 Handheld Distomat	Office Equipment	1	-	Good
629	Double Wheel Tracker	Office Equipment	1	-	Good
630	Drawing Boards(Field book Frames A4 Size, Metal or Wood with Plastic Cover)	Office Equipment	1	-	Good
631	Drawn Board	Office Equipment	1	-	Good
632	Drying Oven	Office Equipment	1	-	Poor
633	Drying Oven	Office Equipment	1	-	Poor
634	Drying Oven	Office Equipment	1	-	Poor
635	Drying Oven	Office Equipment	1	-	Poor
636	Drying Oven	Office Equipment	1	-	Poor
637	Drying Oven	Office Equipment	1	-	Poor
638	Drying Oven	Office Equipment	1	-	Poor
639	Drying Oven	Office Equipment	1	-	Poor
640	Drying Oven	Office Equipment	1	-	Good
641	Drying Oven	Office Equipment	1	-	Fair
642	Drying Oven - 2301t, 250° C	Office Equipment	1	-	Fair
643	Drying Oven - 2301t, 250° C	Office Equipment	1	-	Fair
644	Drying Oven with A Temperature 105-110c	Office Equipment	1	-	Fair
645	Drying Oven with Air Circulation.50litre.1oc Accuracy with Thermometer	Office Equipment	1	-	Fair
646	Drying Trys (L)	Office Equipment	1	-	Good
647	Drying Trys (Large) 7	Office Equipment	1	-	Good
648	Drying Trys (M)	Office Equipment	1	-	Fair
649	Drying Trys (M)	Office Equipment	1	-	Fair
650	Dstv Receiver	Office Equipment	1	-	Good
651	Dstv Receiver	Office Equipment	1	-	Good
652	Dts 30	Office Equipment	1	-	Good
653	Ductility Machine	Office Equipment	1	-	Poor
654	Ductility Machine	Office Equipment	1	-	Poor
655	Ductility Machine	Office Equipment	1	-	Poor
656	Ductivity	Office Equipment	1	-	Good
657	Durometer	Office Equipment	1	-	Fair
658	Dump Level Machine (Sokia C 320, S/N 579557& C 320 S/N 579573)	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
659	Dump Level Machine (Sokia C 320, S/N 579557& C 320 S/N 579573)	Office Equipment	1	-	Fair
660	Dumping Level (Geomax)	Office Equipment	1	-	Good
661	Dumping Level (Geomax)	Office Equipment	1	-	Good
662	Dumping Level (Geomax)	Office Equipment	1	-	Good
663	Dumping Level (Leica)	Office Equipment	1	-	Good
664	Dumpy Levels	Office Equipment	1	-	Good
665	Dumpy Levels	Office Equipment	1	-	Good
666	Dynamic Cone Penetrometer	Office Equipment	1	-	Good
667	Dynamic Cone Penetrometer	Office Equipment	1	-	Fair
668	Dynamic Cone Penetrometer	Office Equipment	1	-	Good
669	Dynamic Cone Penetrometer	Office Equipment	1	-	Good
670	Dynamic Cone Penetrometer (Dcp)	Office Equipment	1	-	Fair
671	Dynamic Cone Penetrometer (Dcp)	Office Equipment	1	-	Fair
672	Dynamic Cone Penetrometer (Dcp)	Office Equipment	1	-	Good
673	Dynamic Cone Penetrometer (Dcp) Ino Available	Office Equipment	1	-	Fair
674	Dynamic Penetrometer	Office Equipment	1	-	Fair
675	Dynamic Shear Rheometer	Office Equipment	1	-	Good
676	Dynamic Shear Rheometer	Office Equipment	1	-	Good
677	Dynamic Shear Rheometer (Dsr)	Office Equipment	1	-	Good
678	Efflux Index Apparatus	Office Equipment	1	-	Good
679	Electric Balance	Office Equipment	1	-	Fair
680	Electric Balance	Office Equipment	1	-	Fair
681	Electric Balance	Office Equipment	1	-	Fair
682	Electric Balance	Office Equipment	1	-	Fair
683	Electric Balance	Office Equipment	1	-	Fair
684	Electric Balance	Office Equipment	1	-	Fair
685	Electric Balance	Office Equipment	1	-	Fair
686	Electric Balance	Office Equipment	1	-	Fair
687	Electric Balance	Office Equipment	1	-	Good
688	Electric Balance	Office Equipment	1	-	Good
689	Electric Balance	Office Equipment	1	-	Good
690	Electric Balance	Office Equipment	1	-	Good
691	Electric Balance 150kg Capacity	Office Equipment	1	-	Fair
692	Electric Balance 150kg Capacity	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
693	Electric Balance 2kg	Office Equipment	1	-	Fair
694	Electric Balance 50kg Capacity	Office Equipment	1	-	Fair
695	Electric Balance Portable 3kg Capacity	Office Equipment	1	-	Fair
696	Electric Cooker	Office Equipment	1	-	Good
697	Electric Cooker Indesit	Office Equipment	1	-	Good
698	Electric Cooker Nikai N0. Nec-3	Office Equipment	1	-	Good
699	Electric Drying Oven (1000*1500*550mm)	Office Equipment	1	-	Good
700	Electric Heater Stripper Up To	Office Equipment	1	-	Fair
701	Electric Hot Plate	Office Equipment	1	-	Fair
702	Electric Hot Plate	Office Equipment	1	-	Good
703	Electric Hot Plate	Office Equipment	1	-	Good
704	Electric Shaker	Office Equipment	1	-	Fair
705	Electric Sieve Shaker	Office Equipment	1	-	Fair
706	Electric Sieve Shaker	Office Equipment	1	-	Fair
707	Electric Soaking Tank for Ucs Sample	Office Equipment	1	-	Fair
708	Electric/Gas Cookers	Office Equipment	1	-	Fair
709	Electric/Gas Cookers	Office Equipment	1	-	Fair
710	Electric/Gas Cookers	Office Equipment	1	-	Fair
711	Electric/Gas Cookers	Office Equipment	1	-	Fair
712	Electrical Cooker	Office Equipment	1	-	Good
713	Electrical Fan	Office Equipment	1	-	Good
714	Electrical Fan	Office Equipment	1	-	Good
715	Electrical Fan	Office Equipment	1	-	Good
716	Electrical Fan	Office Equipment	1	-	Not Working
717	Electrical Sieve Shakers	Office Equipment	1	-	Good
718	Electro Hydraulic Flexure Testing Machine - 150kn Capacity Complete with All Accessories	Office Equipment	1	-	Fair
719	Electromagnetic Asphalt Density Meter	Office Equipment	1	-	Fair
720	Electromagnetic Asphalt Density Meter	Office Equipment	1	-	Fair
721	Electromagnetic Sieve Shaker	Office Equipment	1	-	Good
722	Electromagnetic Vibro Dearthor with Two Stage Portable Vacuum Pump (1 Set)	Office Equipment	1	-	Good



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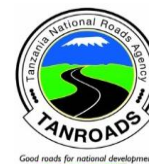


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
723	Electromagnetic Sieve Shake for Sieves Up To 315mm Dia. 230v,50-60hz, 1ph	Office Equipment	1	-	Good
724	Electronic Automatic Penetrometer Complete Set -81-B0103/A	Office Equipment	1	-	Fair
725	Electronic Balance	Office Equipment	1	-	Good
726	Electronic Balance	Office Equipment	1	-	Good
727	Electronic Balance	Office Equipment	1	-	Good
728	Electronic Balance	Office Equipment	1	-	Good
729	Electronic Balance	Office Equipment	1	-	Good
730	Electronic Balance	Office Equipment	1	-	Very Good
731	Electronic Balance	Office Equipment	1	-	Bad
732	Electronic Balance	Office Equipment	1	-	Good
733	Electronic Balance	Office Equipment	1	-	Good
734	Electronic Balance	Office Equipment	1	-	Good
735	Electronic Balance (1000g/0.01g)	Office Equipment	1	-	Good
736	Electronic Balance (2500g/0.01g)	Office Equipment	1	-	Good
737	Electronic Balance (30kg/1g)	Office Equipment	1	-	Good
738	Electronic Balance 15kg-	Office Equipment	1	-	Fair
739	Electronic Balance 2500g 0.01g-	Office Equipment	1	-	Fair
740	Electronic Balance 6kg 1.0g-11-D0630/30a	Office Equipment	1	-	Fair
741	Electronic Balance Capacity 1kg; Accuracy 0.01g	Office Equipment	1	-	Good
742	Electronic Balance Capacity 2 Kg; Accuracy 0.01kg	Office Equipment	1	-	Good
743	Electronic Balance Capacity 30 Kg; Accuracy -1 Or 2 Gm	Office Equipment	1	-	Good
744	Electronic Balance with Hook Provision (5kg,0.1k)	Office Equipment	1	-	Good
745	Electronic Balance(Battery)	Office Equipment	1	-	Good
746	Electronic Desk Calculator with Printer	Office Equipment	1	-	Good
747	Electronic Kettle	Office Equipment	1	-	Good
748	Electronic Oven	Office Equipment	1	-	Good
749	Electronic Oven	Office Equipment	1	-	Good
750	Electronic Oven	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
751	Electronic Oven	Office Equipment	1	-	Good
752	Electronic Oven	Office Equipment	1	-	Good
753	Electronic Penetrometer	Office Equipment	1	-	Good
754	Electronic Penetrometer	Office Equipment	1	-	Good
755	Electronic Penetrometer	Office Equipment	1	-	Good
756	Electronic Ph Meter Fitted with A Glass Electrode and Calomel Reference	Office Equipment	1	-	Good
757	Electronic Platform Scale 100kg-	Office Equipment	1	-	Fair
758	Electronic Top Loading Balance 15 Kg X 0.5 Kg	Office Equipment	1	-	Good
759	Electronic Top Loading Balance 30 Kg X 1 Kg	Office Equipment	1	-	Good
760	Electronic Top Pan Balance 2500 Capacity	Office Equipment	1	-	Fair
761	Electronic Top Pan Balance 2500 Capacity	Office Equipment	1	-	Fair
762	Electronic Top-Pan Balance 500g	Office Equipment	1	-	Fair
763	Electronic Top-Plan Balance 2500g Capacity, Sensitive To 0.01g	Office Equipment	1	-	Good
764	Electronic Top-Plan Balance 2500g Capacity, Sensitive To 0.01g	Office Equipment	1	-	Good
765	Electronic Weighing-Scale	Office Equipment	1	-	Good
766	Electronic Weighing-Scale	Office Equipment	1	-	Good
767	Electronic Weighing-Scale	Office Equipment	1	-	Good
768	Electronic Weighing-Scale	Office Equipment	1	-	Good
769	Electronic Weighing-Scale	Office Equipment	1	-	Good
770	Electronic Weighing-Scale	Office Equipment	1	-	Good
771	Electronic Weighing-Scale	Office Equipment	1	-	Good
772	Electronic Weighing-Scale	Office Equipment	1	-	Good
773	Electronic Weighing-Scale	Office Equipment	1	-	Good
774	Electronic Weighing-Scale	Office Equipment	1	-	Good
775	Electronic cattle	Office Equipment	1	-	Bad
776	Elongation Gauge	Office Equipment	1	-	Fair
777	Elongation Gauge as Per Bs 812:105.1.1989	Office Equipment	1	-	Good
778	Elongation Gauge as Per Bs 812:105.1.1989	Office Equipment	1	-	Good
779	Elongation Index Gauge	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
780	Elongation Index Gauge	Office Equipment	1	-	Good
781	Elongation Index Gauge	Office Equipment	1	-	Good
782	Elongation Index Gauge	Office Equipment	1	-	Good
783	Elongation Index Gauge of Patten Diameter 300mm Squire Hole (50,37.5,28,20,14,10&6.3	Office Equipment	1	-	Good
784	Elongation Index Gauge of Patten Diameter 300mm Squire Hole (50,37.5,28,20,14,10&6.3	Office Equipment	1	-	Good
785	Elongation Index Gauge of Patten Diameter 300mm Squire Hole (50,37.5,28,20,14,10&6.3	Office Equipment	1	-	Good
786	En Riffle Box, 19 Mm Slot Width	Office Equipment	1	-	Fair
787	En Riffle Box, 50 Mm Slot Width	Office Equipment	1	-	Fair
788	En Riffle Box, 7 Mm Slot Width	Office Equipment	1	-	Fair
789	En Riffle Box, 19mm Slot Width	Office Equipment	1	-	Good
790	End Over End Shaker To Ce With Eriction Device	Office Equipment	1	-	Fair
791	Engle Viscometer, 2element, Digital	Office Equipment	1	-	Fair
792	Evaporating Dish Dia. 160mm	Office Equipment	1	-	Fair
793	Executive Desk	Office Equipment	1	-	Good
794	Executive Safe	Office Equipment	1	-	4
795	Exosty	Office Equipment	1	-	Good
796	Exosty	Office Equipment	1	-	Good
797	Exosty	Office Equipment	1	-	Good
798	Exosty	Office Equipment	1	-	Good
799	Extension Phone	Office Equipment	1	-	Good
800	Extension Phone	Office Equipment	1	-	Good
801	Extension Phone	Office Equipment	1	-	Good
802	Extension Rod 400mm	Office Equipment	1	-	Fair
803	Extraction Apparatus	Office Equipment	1	-	Fair
804	Extraction Apparatus Complete Set Inluding Centifuge Extractor	Office Equipment	1	-	Fair
805	Extraction Machine	Office Equipment	1	-	Poor
806	Extraction Machine	Office Equipment	1	-	Poor
807	Extraction Machine	Office Equipment	1	-	Poor
808	Extraction Machine Set With All Accessories	Office Equipment	1	-	Good



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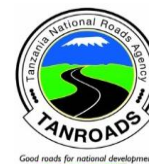


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
809	Extraction Apparatus/Contrifuge	Office Equipment	1	-	Fair
810	Extruda Machine	Office Equipment	1	-	Good
811	Fan	Office Equipment	1	-	Good
812	Fan	Office Equipment	1	-	Good
813	Fan	Office Equipment	1	-	Good
814	Fan	Office Equipment	1	-	Good
815	Fan	Office Equipment	1	-	Good
816	Fan	Office Equipment	1	-	Good
817	Fan	Office Equipment	1	-	Good
818	Fan	Office Equipment	1	-	Good
819	Fan	Office Equipment	1	-	Good
820	Fan	Office Equipment	1	-	Good
821	Fan	Office Equipment	1	-	Good
822	Fan	Office Equipment	1	-	Good
823	Fan	Office Equipment	1	-	Good
824	Fan	Office Equipment	1	-	Good
825	Fan	Office Equipment	1	-	Good
826	Fan-Circulated Electric Oven	Office Equipment	1	-	Good
827	Fan-Circulated Electric Oven	Office Equipment	1	-	Good
828	Fax	Office Equipment	1	-	Bad
829	Fax	Office Equipment	1	-	Good
830	Fen- Standing	Office Equipment	1	-	Good
831	Fibre- Glass Tapes 50m	Office Equipment	1	-	Good
832	Fibre- Glass Tapes 50m	Office Equipment	1	-	Good
833	Fibre Grass Tapes 50m	Office Equipment	1	-	Good
834	Fibre Grass Tapes 50m	Office Equipment	1	-	Good
835	Fibre-Glass Tapes 50 M	Office Equipment	1	-	Fair
836	Fibre-Glass Tapes 50 M	Office Equipment	1	-	Fair
837	Fibre-Glass Tapes 50 M	Office Equipment	1	-	Fair
838	Fibre-Glass Tapes 50 M	Office Equipment	1	-	Fair
839	Fibre-Glass Tapes 50 M	Office Equipment	1	-	Fair
840	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
841	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
842	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
843	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
844	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
845	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
846	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
847	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
848	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good
849	Fibre-Glass Tapes 50m	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
850	Field Density Apparatus	Office Equipment	1	-	Fair
851	Field Density Apparatus	Office Equipment	1	-	Fair
852	Field Density Mold	Office Equipment	1	-	Good
853	Field Density Mold	Office Equipment	1	-	Good
854	Field Density Mold	Office Equipment	1	-	Good
855	Field Density Mold	Office Equipment	1	-	Good
856	Field Density Mold	Office Equipment	1	-	Good
857	Field Density Mold	Office Equipment	1	-	Good
858	Filter Paper (Pack Of 100)	Office Equipment	1	-	Fair
859	Filter Paper 100mm Dia(Pkt Of 100)	Office Equipment	1	-	Fair
860	Filter Paper 150mm Dia(Pkt Of 100)	Office Equipment	1	-	Fair
861	Finger Printer Registry Ztec	Office Equipment	1	-	4
862	Finger Printer Registry Ztec	Office Equipment	1	-	4
863	Fire Extinguisher	Office Equipment	1	-	Good
864	Fire Extinguisher	Office Equipment	1	-	Good
865	Fire Extinguisher	Office Equipment	1	-	Good
866	Fire Extinguisher	Office Equipment	1	-	Good
867	Fire Extinguisher	Office Equipment	1	-	Good
868	Fire Extinguisher	Office Equipment	1	-	Good
869	Fire Extinguisher	Office Equipment	1	-	Good
870	Fire Extinguisher	Office Equipment	1	-	Good
871	Fire Extinguisher	Office Equipment	1	-	Good
872	Fire Extinguisher	Office Equipment	1	-	Good
873	Fire Extinguisher	Office Equipment	1	-	Good
874	Fire Extinguisher	Office Equipment	1	-	Good
875	Fire Extinguisher	Office Equipment	1	-	Good
876	Fire Extinguisher	Office Equipment	1	-	Good
877	Fire Extinguisher	Office Equipment	1	-	Good
878	Fire Extinguisher	Office Equipment	1	-	Good
879	Fire Extinguisher - 25kg	Office Equipment	1	-	Good
880	Fire Extinguisher - Southern Wing	Office Equipment	1	-	Good
881	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
882	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
883	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
884	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
885	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
886	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
887	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
888	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
889	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good
890	Fire Extinguisher Dry Powder	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
891	Fire Extinguisher Dry Powder Pitcher(6kg)	Office Equipment	1	-	Good
892	Fire Extinguisher Dry Powder Pitcher(6kg)	Office Equipment	1	-	Good
893	Fire Extinguisher Dry Powder Pitcher(6kg)	Office Equipment	1	-	Good
894	Fire Wire Brush	Office Equipment	1	-	Fair
895	Flackness Gauge As Per Bs 812:105.1.1989	Office Equipment	1	-	Good
896	Flackness Gauge As Per Bs 812:105.1.1989	Office Equipment	1	-	Good
897	Flackness Index (Fi) And Average Dimension (Ald)	Office Equipment	1	-	Good
898	Flakiness And Elongstion Machine	Office Equipment	1	-	Good
899	Flakiness And Elongstion Machine	Office Equipment	1	-	Good
900	Flakiness And Elongstion Machine	Office Equipment	1	-	Good
901	Flakiness Gauge	Office Equipment	1	-	Poor
902	Flakiness Gauge 14-10 Mm	Office Equipment	1	-	Good
903	Flakiness Gauge 20-14 Mm	Office Equipment	1	-	Good
904	Flakiness Gauge 28-20 Mm	Office Equipment	1	-	Good
905	Flakiness Gauge 28-37.5 Mm	Office Equipment	1	-	Good
906	Flakiness Gauge 37.5-50 Mm	Office Equipment	1	-	Good
907	Flakiness Gauge 50-75 Mm	Office Equipment	1	-	Good
908	Flakiness Index (Fi) & Average Least Dimensions (Ald)-47-D0415	Office Equipment	1	-	Fair
909	Flakiness Index Gauge	Office Equipment	1	-	Good
910	Flakiness Index Gauge	Office Equipment	1	-	Good
911	Flakiness Index Gauge	Office Equipment	1	-	Good
912	Flakiness Index Sieve	Office Equipment	1	-	Good
913	Flakiness Index Sieve	Office Equipment	1	-	Good
914	Flakiness Index Sieve	Office Equipment	1	-	Good
915	Flakiness Sieves, Complete Set Of 7sieves	Office Equipment	1	-	Fair
916	Flakiness Thickness Gauge /Length Gauge	Office Equipment	1	-	Fair
917	Flakiness/ Thickness Gauge	Office Equipment	1	-	Fair
918	Flakiness Apparatus 1set	Office Equipment	1	-	Very Good
919	Flakiness And Elongation Gauge	Office Equipment	1	-	Good
920	Flash & Fire Point By Cleveland Open Cup Method-81-B0130/C	Office Equipment	1	-	Fair
921	Flash & Fire Point Set With All Accessories	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
922	Flash And Fire Point	Office Equipment	1	-	Poor
923	Flash And Fire Point	Office Equipment	1	-	Poor
924	Flash And Fire Point By Cleveland Open Cup	Office Equipment	1	-	Fair
925	Flash And Fire Point By Cleveland Open Cup	Office Equipment	1	-	Fair
926	Flash Disc	Office Equipment	1	-	Good
927	Flaskness Gauge	Office Equipment	1	-	Fair
928	Flat Aluminum Scoop 165ml Cap	Office Equipment	1	-	Good
929	Flat Glass Plate (400×400×10)Mm	Office Equipment	1	-	Fair
930	Flat Grass Plate	Office Equipment	1	-	Fair
931	Flatness Index Gauge	Office Equipment	1	-	Good
932	Flatness Index Gauge	Office Equipment	1	-	Good
933	Flatness Index Gauge	Office Equipment	1	-	Good
934	Flatness Index Gauge	Office Equipment	1	-	Good
935	Flatness Index Gauge	Office Equipment	1	-	Good
936	Flatness Index Gauge	Office Equipment	1	-	Good
937	Flexible Spatula 100mm	Office Equipment	1	-	Fair
938	Flexible Spatula 200 Mm	Office Equipment	1	-	Fair
939	Flexible Spatula 200 Mm	Office Equipment	1	-	Fair
940	Flexible Spatula 200 Mm	Office Equipment	1	-	Fair
941	Flexible Spatula 200 Mm	Office Equipment	1	-	Fair
942	Flow And Stability Test Machine	Office Equipment	1	-	Good
943	Flow And Stabillity Machines	Office Equipment	1	-	Fair
944	Forcept	Office Equipment	1	-	Fair
945	Forcept	Office Equipment	1	-	Fair
946	Forcept	Office Equipment	1	-	Fair
947	Forcept	Office Equipment	1	-	Fair
948	Forcept	Office Equipment	1	-	Fair
949	Forcept	Office Equipment	1	-	Fair
950	Forcept	Office Equipment	1	-	Fair
951	Forcept	Office Equipment	1	-	Fair
952	Forcept	Office Equipment	1	-	Fair
953	Forcept	Office Equipment	1	-	Fair
954	Frame For Tensile Split Device,%Refusal Split Mold (1set)	Office Equipment	1	-	Good
955	Freezer	Office Equipment	1	-	Good
956	Freezer	Office Equipment	1	-	Good
957	Freezer	Office Equipment	1	-	Good
958	Fridge	Office Equipment	1	-	Fair
959	Fridge	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
960	Fridge	Office Equipment	1	-	Good
961	Fridge	Office Equipment	1	-	Good
962	Fridge	Office Equipment	1	-	Good
963	Fridge	Office Equipment	1	-	Good
964	Fridge	Office Equipment	1	-	Good
965	Fridge	Office Equipment	1	-	Good
966	Fridge	Office Equipment	1	-	Good
967	Fridge	Office Equipment	1	-	Good
968	Fridge	Office Equipment	1	-	Good
969	Fridge	Office Equipment	1	-	Good
970	Fridge	Office Equipment	1	-	Good
971	Fridge	Office Equipment	1	-	Good
972	Fridge	Office Equipment	1	-	Good
973	Fridge	Office Equipment	1	-	Good
974	Fridge	Office Equipment	1	-	Good
975	Fridge	Office Equipment	1	-	Good
976	Fridge	Office Equipment	1	-	Good
977	Fridge	Office Equipment	1	-	Good
978	Fridge	Office Equipment	1	-	Good
979	Fridge	Office Equipment	1	-	Good
980	Fridge	Office Equipment	1	-	Good
981	Fridge - Mengchi	Office Equipment	1	-	Good
982	Fridge -Double-Door- West Point	Office Equipment	1	-	Good
983	Fridge Haier	Office Equipment	1	-	Good
984	Fridge Haier	Office Equipment	1	-	Good
985	Fridge Haier	Office Equipment	1	-	Good
986	Fridge Haier	Office Equipment	1	-	Good
987	Fridge With Two Door	Office Equipment	1	-	Good
988	Fridge-Single Door-Westpoint	Office Equipment	1	-	Good
989	Full Automatic Cement Compression Machine-Steel	Office Equipment	1	-	Fair
990	Full Automatic Cement Compression Machine-Steel	Office Equipment	1	-	Fair
991	Fungilabthemosphere	Office Equipment	1	-	Good
992	Fungilabthemosphere	Office Equipment	1	-	Good
993	Gam-Gyratory Angle Measure	Office Equipment	1	-	Fair
994	Garden Trowel	Office Equipment	1	-	Fair
995	Garden Trowel	Office Equipment	1	-	Fair
996	Garden Trowel	Office Equipment	1	-	Fair
997	Garden Trowel	Office Equipment	1	-	Fair
998	Garden Trowel	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
999	Gas Cylinder	Office Equipment	1	-	Good
1000	Gas Cylinder	Office Equipment	1	-	Good
1001	Gas Cylinder	Office Equipment	1	-	Good
1002	Gas Jar	Office Equipment	1	-	Good
1003	Gas Jar For Shaker With Glass Cover	Office Equipment	1	-	Fair
1004	Gauge	Office Equipment	1	-	Good
1005	Gay - Lussac Specific Gravity Bottle 50ml.	Office Equipment	1	-	Good
1006	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1007	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1008	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1009	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1010	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1011	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1012	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1013	Gay Lussac Bottle 100ml	Office Equipment	1	-	Fair
1014	Gay Lussac Bottle 50ml	Office Equipment	1	-	Fair
1015	Gd111-1 (Tribachs)	Office Equipment	1	-	Good
1016	General Extractor, Complete With Hydraulic Jack Etc	Office Equipment	1	-	Good
1017	General Purpose Probe Dia. 5x220mm	Office Equipment	1	-	Fair
1018	Generator	Office Equipment	1	-	Fair
1019	Generator	Office Equipment	1	-	Poor
1020	Generator	Office Equipment	1	-	Good
1021	Generator	Office Equipment	1	-	Good
1022	Generator	Office Equipment	1	-	Good
1023	Generator 10kw	Office Equipment	1	-	Good
1024	Generator Po15168 Unhcr	Office Equipment	1	-	Good
1025	Generator Toyo	Office Equipment	1	-	Good
1026	Generator,Elemex	Office Equipment	1	-	Good
1027	Generator,Elemex Sh290dx	Office Equipment	1	-	Good
1028	Generator,Toyo	Office Equipment	1	-	Good
1029	Ggraduated Measuring Glass Cylinder	Office Equipment	1	-	Fair
1030	Ggraduated Measuring Glass Cylinder	Office Equipment	1	-	Fair
1031	Ggraduated Measuring Glass Cylinder	Office Equipment	1	-	Fair
1032	Ggraduated Measuring Glass Cylinder	Office Equipment	1	-	Fair
1033	Ggraduated Measuring Glass Cylinder	Office Equipment	1	-	Fair
1034	Gilson Sample Splitter	Office Equipment	1	-	Good
1035	Gilson Sample Splitter-15-D0430	Office Equipment	1	-	Fair
1036	Glass Beaker	Office Equipment	1	-	Fair
1037	Glass Beaker 1000ml	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1038	Glass Beaker 100ml	Office Equipment	1	-	Good
1039	Glass Beaker 250ml	Office Equipment	1	-	Fair
1040	Glass Beaker 500ml,600ml, 1000ml	Office Equipment	1	-	Fair
1041	Glass Beaker 50ml	Office Equipment	1	-	Good
1042	Glass Bottle With Sodium (6pcs)	Office Equipment	1	-	Good
1043	Glass Disc To Cover Vessel	Office Equipment	1	-	Good
1044	Glass Plastic Or Metal Bow	Office Equipment	1	-	Fair
1045	Glass Plastic Or Metal Bow	Office Equipment	1	-	Fair
1046	Glass Plastic Or Metal Bow	Office Equipment	1	-	Fair
1047	Glass Plastic Or Metal Bow	Office Equipment	1	-	Fair
1048	Glass Plastic Or Metal Bow	Office Equipment	1	-	Fair
1049	Glass Plate 500 X500 X10mm	Office Equipment	1	-	Fair
1050	Glass Plate 500 X500 X10mm	Office Equipment	1	-	Fair
1051	Glass Plate 500*10mm	Office Equipment	1	-	Fair
1052	Glass Pycnometer	Office Equipment	1	-	Good
1053	Glass Pynconometer	Office Equipment	1	-	Good
1054	Glass Thermometer 10+300°C Dv	Office Equipment	1	-	Fair
1055	Glass Thermometer -10+50ocdiv 0.5oc	Office Equipment	1	-	Fair
1056	Glass Thermometer -10+50ocdiv 0.5oc	Office Equipment	1	-	Fair
1057	Glass Thermometer -10+50ocdiv 0.5oc	Office Equipment	1	-	Fair
1058	Glass Thermometer -10+50ocdiv 0.5oc	Office Equipment	1	-	Fair
1059	Glass Thermometer 10-50°C Dv 0.5°C	Office Equipment	1	-	Fair
1060	Glass Thermometer 40+300 Dia 1°C	Office Equipment	1	-	Fair
1061	Glass Thermometer10-200°C Division	Office Equipment	1	-	Fair
1062	Glm 7000 (Laser Ranging Render)	Office Equipment	1	-	Good
1063	Gnss Rtk System R8s (One Base and Two Rover Receiver) Including Internal Battery For Base And Rovers (2 No Each) Trimble Controllers (2no), Roverpole (2no) Trimble Antenna Of Base (1no) Tribach For Base (1no)	Office Equipment	1	-	Good
1064	Gps (Garmin)	Office Equipment	1	-	Good
1065	Gps (Garmin)	Office Equipment	1	-	Good
1066	Gps-Garmin (Etrex 10)	Office Equipment	1	-	Good
1067	Gps-Garmin (Map64sc)	Office Equipment	1	-	Good
1068	Graduated Impritities Bottles Of 1000ml	Office Equipment	1	-	Fair
1069	Graduated Impritities Bottles Of 500ml	Office Equipment	1	-	Fair
1070	Graduated Measuring Cylinder 1000ml	Office Equipment	1	-	Fair
1071	Grass Beaker in Low Form	Office Equipment	1	-	Fair
1072	Grass Beaker in Low Form	Office Equipment	1	-	Fair
1073	Grass Beaker in Low Form	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1074	Grass Beaker In Low Form	Office Equipment	1	-	Fair
1075	Grass Beaker in Low Form	Office Equipment	1	-	Fair
1076	Grass Container	Office Equipment	1	-	Fair
1077	Grass Container	Office Equipment	1	-	Fair
1078	Grass Cutter Machine	Office Equipment	1	-	Good
1079	Grass Cutter Machine	Office Equipment	1	-	Good
1080	Grass Cutting Machine	Office Equipment	1	-	Good
1081	Grooving Tool Bs	Office Equipment	1	-	Fair
1082	Grooving Tool, Plastic 10 Pcs	Office Equipment	1	-	Fair
1083	Gss112 Levelling Staff For Leica Sprinter	Office Equipment	1	-	Good
1084	Gyetary Compactor	Office Equipment	1	-	Fair
1085	Gyratory Compactors	Office Equipment	1	-	Fair
1086	Hammer	Office Equipment	1	-	Good
1087	Hammer	Office Equipment	1	-	Good
1088	Hammer	Office Equipment	1	-	Good
1089	Hammer	Office Equipment	1	-	Good
1090	Hammer	Office Equipment	1	-	Good
1091	Hammer	Office Equipment	1	-	Good
1092	Hammer	Office Equipment	1	-	Good
1093	Hammer Shaft	Office Equipment	1	-	Fair
1094	Hammer/Rammer 2.5kg	Office Equipment	1	-	Good
1095	Hammer/Rammer 2.5kg	Office Equipment	1	-	Good
1096	Hammer/Rammer 4.5kg	Office Equipment	1	-	Good
1097	Hammer/Rammer 4.5kg	Office Equipment	1	-	Good
1098	Hammer/Rammer 4.5kg	Office Equipment	1	-	Good
1099	Hammer/Rammers 2.5kg	Office Equipment	1	-	Good
1100	Hammer/Rammers 2.5kg	Office Equipment	1	-	Good
1101	Hammer/Rammers 2.5kg	Office Equipment	1	-	Good
1102	Hammer/Rammers 2.5kg	Office Equipment	1	-	Good
1103	Hammer/Rammers 2.5kg	Office Equipment	1	-	Good
1104	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1105	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1106	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1107	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1108	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1109	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1110	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1111	Hammer/Rammers 4.5kg	Office Equipment	1	-	Good
1112	Hand Cbr Machine	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1113	Heat Resistant Glass Beaker (500-2000mm) Hot Plate	Office Equipment	1	-	Fair
1114	Heater	Office Equipment	1	-	Good
1115	Heating Mantal	Office Equipment	1	-	Good
1116	Heating Oven	Office Equipment	1	-	Fair
1117	Heating Oven (Bitumen Oven)	Office Equipment	1	-	Good
1118	Heating Oven /Water Bath	Office Equipment	1	-	Fair
1119	Heating Oven Control	Office Equipment	1	-	Fair
1120	Heating Plate 220v	Office Equipment	1	-	Fair
1121	Heating Plate 220v	Office Equipment	1	-	Fair
1122	Heavy Compaction Rammer	Office Equipment	1	-	Fair
1123	Heavy Duty Photocopy	Office Equipment	1	-	Good
1124	Heavy Duty Photocopy Machine	Office Equipment	1	-	Good
1125	Heavy Duty Photocopy Machine	Office Equipment	1	-	Good
1126	Heavy Duty Step Ladder Double Sides	Office Equipment	1	-	Good
1127	High Precision Thermostatic Bath	Office Equipment	1	-	Good
1128	Hisense Television	Office Equipment	1	-	Good
1129	Hopper For Slump Cone	Office Equipment	1	-	Fair
1130	Hopper For Slump Cone	Office Equipment	1	-	Fair
1131	Hopper For Slump Cone	Office Equipment	1	-	Fair
1132	Hot Plate Round Dia. 185mm- 1500w	Office Equipment	1	-	Fair
1133	Hot Plate Round Dia. 185mm- 1500w	Office Equipment	1	-	Fair
1134	Hot Plate With Magnetic Stirrer	Office Equipment	1	-	Fair
1135	Hummer 4kgs	Office Equipment	1	-	Good
1136	Hydraulic Extruder (Used For Both Soil And Asphat)	Office Equipment	1	-	Good
1137	Hydrauric Extruder	Office Equipment	1	-	Good
1138	Hydrauric Extruder	Office Equipment	1	-	Good
1139	Hydrometer	Office Equipment	1	-	Poor
1140	Hydrometer	Office Equipment	1	-	Good
1141	Hydrometer 0.995 To 1.030 G/ML - Bs 1377	Office Equipment	1	-	Fair
1142	Hydrometer 0.995 To 1.038 G/M-1 51h	Office Equipment	1	-	Fair
1143	Hydrometer 0.995 To 1.038 G/ML - 151h	Office Equipment	1	-	Fair
1144	Hydrometer 0.995 To 1030g/M-Bs 1377	Office Equipment	1	-	Fair
1145	Hydrometer Complete Set	Office Equipment	1	-	Fair
1146	Hydrometer Complete Set	Office Equipment	1	-	Fair
1147	Hydrometer Complete Set	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1148	Hydrometer Complete Set	Office Equipment	1	-	Fair
1149	Hydrometer Jar	Office Equipment	1	-	Good
1150	Hydrometer Test Set	Office Equipment	1	-	Good
1151	Hydrometer, 1,000 To 1,200 For Additives	Office Equipment	1	-	Fair
1152	Hydrostatic Balance Capacity 5kg; Accuracy-0.01g+	Office Equipment	1	-	Good
1153	Ignition Loss Method	Office Equipment	1	-	Good
1154	Impact Value Aparatus Bs 82 Complete	Office Equipment	1	-	Fair
1155	Impact Value Machine Complete	Office Equipment	1	-	Fair
1156	Imported Shelf	Office Equipment	1	-	Good
1157	Indirect Tensile Strength Loading Frame	Office Equipment	1	-	Good
1158	Indirect Tesile Machine	Office Equipment	1	-	Good
1159	Indirect Tesile Machine	Office Equipment	1	-	Good
1160	Indirect Tesile Machine	Office Equipment	1	-	Good
1161	Infrared Digital Thermometer40+300 Divic	Office Equipment	1	-	Fair
1162	In-Situ Density And Moisture Content Of Bituminious Layer In Place By Nuclear Methods	Office Equipment	1	-	Fair
1163	Insitu Density By The Sand-Cone Method	Office Equipment	1	-	Good
1164	Insitu Density By The Sand-Cone Method	Office Equipment	1	-	Good
1165	Intergrated Worktop	Office Equipment	1	-	Fair
1166	Item	Office Equipment	1	-	Condition
1167	Jack	Office Equipment	1	-	Good
1168	Jack	Office Equipment	1	-	Good
1169	Julabo	Office Equipment	1	-	Good
1170	Julabo	Office Equipment	1	-	Good
1171	Kango Hammer	Office Equipment	1	-	Good
1172	Kango Hammer	Office Equipment	1	-	Good
1173	L.A.A Machine	Office Equipment	1	-	Good
1174	L/Table	Office Equipment	1	-	Good
1175	Lab	Office Equipment	1	-	Good
1176	Lab Cupboard	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1177	Laboratory Asphalt Mixer 20 Litre Capacity Gas Heated Bowl 220-240v, 50hz	Office Equipment	1	-	Good
1178	Laboratory Ovens-10-D1390/25	Office Equipment	1	-	Fair
1179	Laboratory Ovens-250l 300° C	Office Equipment	1	-	Fair
1180	Laboratory Air Compressor (220 - 240v)	Office Equipment	1	-	Good
1181	Laboratory Concrete Mixer 60l	Office Equipment	1	-	Good
1182	Laboratory Oven	Office Equipment	1	-	Good
1183	Laboratory Oven	Office Equipment	1	-	Good
1184	Laboratory Oven	Office Equipment	1	-	Good
1185	Laboratory Oven	Office Equipment	1	-	Good
1186	Laboratory Oven Fitted with Digital Thermoregulatory	Office Equipment	1	-	Fair
1187	Laboratory Table	Office Equipment	1	-	Good
1188	Laboratory Table	Office Equipment	1	-	Good
1189	Ladder	Office Equipment	1	-	Good
1190	Large Metal Tray	Office Equipment	1	-	Fair
1191	Large Metal Tray	Office Equipment	1	-	Fair
1192	Large Metal Tray	Office Equipment	1	-	Fair
1193	Large Metal Tray	Office Equipment	1	-	Fair
1194	Large Metal Tray	Office Equipment	1	-	Fair
1195	Large Metal Tray 600x600x80mm-86-D1310	Office Equipment	1	-	Fair
1196	Leaf Box	Office Equipment	1	-	Good
1197	Leaf Box	Office Equipment	1	-	Good
1198	Led Streetlight 90 Watt (Head Lamps)	Office Equipment	1	-	Good
1199	Leica Sprinter 150m Electr Level	Office Equipment	1	-	Good
1200	Leica Ts02* Total Station Double Face	Office Equipment	1	-	Good
1201	Length Gauge	Office Equipment	1	-	Poor
1202	Length Gauge	Office Equipment	1	-	Good
1203	Lenovo Laptop	Office Equipment	1	-	Good
1204	Level Instrument Topcon No Jz 1829	Office Equipment	1	-	Good
1205	Level Instrument Topcon No Jz 1830	Office Equipment	1	-	Poor
1206	Level Machine	Office Equipment	1	-	Good
1207	Level Machines	Office Equipment	1	-	Good
1208	Level Machines	Office Equipment	1	-	Good
1209	Level Staff - Aluminum	Office Equipment	1	-	Good
1210	Level Staff - Aluminum	Office Equipment	1	-	Good
1211	Level Staff - Aluminum	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1212	Level Staff - Alluminium	Office Equipment	1	-	Poor
1213	Level Staff - Alluminium	Office Equipment	1	-	Poor
1214	Level Wild Na2	Office Equipment	1	-	Fair
1215	Level Wild Na2	Office Equipment	1	-	Fair
1216	Level Wild Na2 Or Equivalent-Leica Na2 & Nak2 Automatic	Office Equipment	1	-	Good
1217	Level Wild Na2 Or Equivalent-Leica Na2 & Nak2 Automatic	Office Equipment	1	-	Good
1218	Level Wild Na2 Or Equivalent-Leica Na2 & Nak2 Automatic	Office Equipment	1	-	Good
1219	Level Wild Na2 Or Equivalent-Top Condl-501/502/503 Electrical Digital Level	Office Equipment	1	-	Good
1220	Level Wild With Na. 2 Or Equivalent	Office Equipment	1	-	Good
1221	Levelling Machine	Office Equipment	1	-	Fair
1222	Levelling Machine	Office Equipment	1	-	Good
1223	Levelling Machine	Office Equipment	1	-	Good
1224	Levelling Machine	Office Equipment	1	-	Good
1225	Levelling Machine (Damp Level Sokkia B20)	Office Equipment	1	-	Good
1226	Levelling Machine (Damp Level)-Datum(Na32)	Office Equipment	1	-	Good
1227	Levelling Machine (Damp Level)-Datum(Na32)	Office Equipment	1	-	Good
1228	Levelling Machine (Damp Level)-Leica (Na2)	Office Equipment	1	-	Good
1229	Levelling Plate	Office Equipment	1	-	Good
1230	Levelling Staff	Office Equipment	1	-	Good
1231	Levelling Staff	Office Equipment	1	-	Good
1232	Levelling Staff	Office Equipment	1	-	Good
1233	Levelling Staff	Office Equipment	1	-	Good
1234	Levelling Staff	Office Equipment	1	-	Good
1235	Levelling Staff (5m)	Office Equipment	1	-	Good
1236	Levelling Staff (5m)	Office Equipment	1	-	Good
1237	Levelling Staff (Alluminium 5m)	Office Equipment	1	-	Good
1238	Levelling Staff (Wooden 4m)	Office Equipment	1	-	Good
1239	Levelling Staff Datum	Office Equipment	1	-	Good
1240	Levelling Staff Datum	Office Equipment	1	-	Good
1241	Levelling Staves	Office Equipment	1	-	Good
1242	Levelling Staves	Office Equipment	1	-	Good
1243	Levelling Staves	Office Equipment	1	-	Good
1244	Levelling Staves	Office Equipment	1	-	Good



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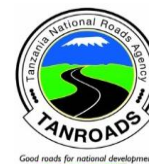


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1245	Levelling Staves	Office Equipment	1	-	Good
1246	Levelling Staves-Aluminum Rab-Code,Metric Staff	Office Equipment	1	-	Good
1247	Levelling Staves-Aluminum Rab-Code,Metric Staff	Office Equipment	1	-	Good
1248	Levelling Staves-Gknl4m,Sectioned Fbreglass Staff(5m Length)	Office Equipment	1	-	Good
1249	Levelling Staves-Gknl4m,Sectioned Fbreglass Staff(5m Length)	Office Equipment	1	-	Good
1250	Levelling Staves-Gknl4m,Sectioned Fbreglass Staff(5m Length)	Office Equipment	1	-	Good
1251	Levelling Staves-Gknl4m,Sectioned Fbreglass Staff(5m Length)	Office Equipment	1	-	Good
1252	Lg Television	Office Equipment	1	-	Good
1253	Lg Television	Office Equipment	1	-	Good
1254	Lid And Received	Office Equipment	1	-	Fair
1255	Lid For Sieves Dia.300mm	Office Equipment	1	-	Fair
1256	Lids And Receivers	Office Equipment	1	-	Fair
1257	Life Box (Old)	Office Equipment	1	-	Poor
1258	Liner Shrinkage Apparatus	Office Equipment	1	-	Good
1259	Linear Shrinkage Mold	Office Equipment	1	-	Fair
1260	Linear Shrinkage Mold	Office Equipment	1	-	Fair
1261	Linear Shrinkage Mold	Office Equipment	1	-	Fair
1262	Linear Shrinkage Mold	Office Equipment	1	-	Fair
1263	Linear Shrinkage Mold	Office Equipment	1	-	Fair
1264	Linear Shrinkage Mold	Office Equipment	1	-	Fair
1265	Linear Shrinkage Mold	Office Equipment	1	-	Good
1266	Linear Shrinkage Mold	Office Equipment	1	-	Good
1267	Linear Shrinkage Mold	Office Equipment	1	-	Good
1268	Linear Shrinkage Mold	Office Equipment	1	-	Good
1269	Linear Shrinkage Mold	Office Equipment	1	-	Good
1270	Linear Shrinkage Mold	Office Equipment	1	-	Good
1271	Linear Shrinkage Mold	Office Equipment	1	-	Good
1272	Linear Shrinkage Mold	Office Equipment	1	-	Good
1273	Linear Shrinkage Mold	Office Equipment	1	-	Good
1274	Linear Shrinkage Mold	Office Equipment	1	-	Good
1275	Linear Shrinkage Mold	Office Equipment	1	-	Good
1276	Linear Shrinkage Mold	Office Equipment	1	-	Good
1277	Linear Shrinkage Mold	Office Equipment	1	-	Good
1278	Linear Shrinkage Mold	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1279	Linear Shrinkage Mold	Office Equipment	1	-	Good
1280	Linear Shrinkage Mold	Office Equipment	1	-	Good
1281	Linear Shrinkage Mold	Office Equipment	1	-	Good
1282	Linear Shrinkage Mold	Office Equipment	1	-	Good
1283	Linear Shrinkage Mold	Office Equipment	1	-	Fair
1284	Linear Shrinkage Mold (Bs 1377)	Office Equipment	1	-	Good
1285	Linear Shrinkage Moulds-22-T0037	Office Equipment	1	-	Fair
1286	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1287	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1288	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1289	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1290	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1291	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1292	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1293	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1294	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1295	Linear Shrinkage Molds-Steel	Office Equipment	1	-	Fair
1296	Linear Shrinkage mold (Bs1377)	Office Equipment	1	-	Fair
1297	Liner Shrinkage M	Office Equipment	1	-	Good
1298	Liner Shrinkage M	Office Equipment	1	-	Good
1299	Liner Shrinkage M	Office Equipment	1	-	Good
1300	Liner Shrinkage M	Office Equipment	1	-	Good
1301	Liner Shrinkage M	Office Equipment	1	-	Good
1302	Liner Shrinkage M	Office Equipment	1	-	Good
1303	Liner Shrinkage M	Office Equipment	1	-	Good
1304	Liner Shrinkage M	Office Equipment	1	-	Good
1305	Liner Shrinkage M	Office Equipment	1	-	Good
1306	Liner Shrinkage M	Office Equipment	1	-	Good
1307	Liner Shrinkage M	Office Equipment	1	-	Good
1308	Liner Shrinkage M	Office Equipment	1	-	Good
1309	Liner Shrinkage M	Office Equipment	1	-	Good
1310	Linner Shrinkage Mold Bs 1377	Office Equipment	1	-	Good
1311	Liquid Limit Cone Penetrometer	Office Equipment	1	-	Good
1312	Liquid Limited Apparatus	Office Equipment	1	-	Good
1313	Load Ring 10 Kn-Dial 0.01mm	Office Equipment	1	-	Fair
1314	Load Ring 50 Kn-Dial 0.01mm	Office Equipment	1	-	Fair
1315	Load Ring 50kn - Div. 0.01 Mm (Cbr Machine)	Office Equipment	1	-	Fair
1316	Los Angel Abrasion Machine	Office Equipment	1	-	Fair
1317	Los Angeles Abrasion Machine	Office Equipment	1	-	Good
1318	Los Angeles Abrasion Machine	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1319	Los Angeles A. Machine	Office Equipment	1	-	Good
1320	Los Angeles Abrasion Machine	Office Equipment	1	-	Good
1321	Los Angeles Abrasion Machine	Office Equipment	1	-	Fair
1322	Los Angeles Abrasion Test (LAA)	Office Equipment	1	-	Good
1323	Los Angeles Abrasion Machine	Office Equipment	1	-	Fair
1324	Los Angeles Machine	Office Equipment	1	-	Good
1325	Los Angeles Machine	Office Equipment	1	-	Fair
1326	Los Angeles Machine Complete with Set	Office Equipment	1	-	Good
1327	Los Angeles Machine Complete with Set	Office Equipment	1	-	Good
1328	Los Angeles Machine	Office Equipment	1	-	Good
1329	Los Angeles Testing Machine	Office Equipment	1	-	Poor
1330	Los Angeles Testing Machine with All Accessories	Office Equipment	1	-	Good
1331	Los Angeles Abrasion Machine	Office Equipment	1	-	Good
1332	Los Angeles Test Machine	Office Equipment	1	-	Fair
1333	Los Angeles A. Machine	Office Equipment	1	-	Good
1334	Los Angeles Machine	Office Equipment	1	-	Good
1335	Los Angeles Abrasion Machine	Office Equipment	1	-	Fair
1336	Los Angeles Abrasion Test (LAA) Machine-48-D0500/G	Office Equipment	1	-	Fair
1337	Los Angeles Abrasions Machine-Steel	Office Equipment	1	-	Fair
1338	Los Angeles Abrasion Machine	Office Equipment	1	-	Poor
1339	Los Angeles Abrasion Machine	Office Equipment	1	-	Poor
1340	Los Angeles Abrasion Machine	Office Equipment	1	-	Poor
1341	Los Angeles Abrasion Machine	Office Equipment	1	-	Poor
1342	Los Angeles Abrasion Testing Machine	Office Equipment	1	-	Fair
1343	Lp - 100d Liquid Limit & Plastic Limit & Plasticity Index Apparatus	Office Equipment	1	-	Good
1344	Lzr - 30 Penetration Tester	Office Equipment	1	-	Good
1345	Machine Balance (150kg)	Office Equipment	1	-	Poor
1346	Magnetic Stirrer-24-D0448	Office Equipment	1	-	Fair
1347	Mallet	Office Equipment	1	-	Good
1348	Mallet	Office Equipment	1	-	Good
1349	Manual Compaction Test Apparatus (Heavy and Light)	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1350	Manual Marshall Compaction Apparatus	Office Equipment	1	-	Good
1351	Marchal Test App.	Office Equipment	1	-	Good
1352	Marshal Machine	Office Equipment	1	-	Good
1353	Marshall Compactor /Marshall Test	Office Equipment	1	-	Fair
1354	Marshall Base Plate with Handles, En Spec	Office Equipment	1	-	Fair
1355	Marshall Base Plate with Handles, En Spec	Office Equipment	1	-	Fair
1356	Marshall Base Plate with Handles, En Spec	Office Equipment	1	-	Fair
1357	Marshall Base Plate with Handles, En Spec	Office Equipment	1	-	Fair
1358	Marshall Base Plate with Handles, En Spec	Office Equipment	1	-	Fair
1359	Marshall Base Plate with Handles, En Spec	Office Equipment	1	-	Fair
1360	Marshall Compaction	Office Equipment	1	-	Good
1361	Marshall Compaction Apparatus	Office Equipment	1	-	Fair
1362	Marshall Compaction Machine	Office Equipment	1	-	Good
1363	Marshall Compression Machine	Office Equipment	1	-	Fair
1364	Marshall Compression Testing Machine	Office Equipment	1	-	Fair
1365	Marshall Compression Testing Machine with All Accessories	Office Equipment	1	-	Good
1366	Marshall Filling Collar, En Std	Office Equipment	1	-	Fair
1367	Marshall Filling Collar, En Std	Office Equipment	1	-	Fair
1368	Marshall Filling Collar, En Std	Office Equipment	1	-	Fair
1369	Marshall Filling Collar, En Std	Office Equipment	1	-	Fair
1370	Marshall Filling Collar, En Std	Office Equipment	1	-	Fair
1371	Marshall Filling Collar, En Std	Office Equipment	1	-	Fair
1372	Marshall Impact Automatic Compactor Machine	Office Equipment	1	-	Fair
1373	Marshall Mold Body, En Std	Office Equipment	1	-	Fair
1374	Marshall Mold Body, En Std	Office Equipment	1	-	Fair
1375	Marshall Mold Body, En Std	Office Equipment	1	-	Fair
1376	Marshall Mold Body, En Std	Office Equipment	1	-	Fair
1377	Marshall Mold Body, En Std	Office Equipment	1	-	Fair
1378	Marshall Mold Body, En Std	Office Equipment	1	-	Fair
1379	Marshall Mold-Steel	Office Equipment	1	-	Fair
1380	Marshall Mold-Steel	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1381	Marshall Mold-Steel	Office Equipment	1	-	Fair
1382	Marshall Mold-Steel	Office Equipment	1	-	Fair
1383	Marshall Mold-Steel	Office Equipment	1	-	Fair
1384	Marshall Mold-Steel	Office Equipment	1	-	Fair
1385	Marshall Mold-Steel	Office Equipment	1	-	Fair
1386	Marshall Mold-Steel	Office Equipment	1	-	Fair
1387	Marshall Mold-Steel	Office Equipment	1	-	Fair
1388	Marshall Mold-Steel	Office Equipment	1	-	Fair
1389	Marshall Mold-Steel	Office Equipment	1	-	Fair
1390	Marshall Mold-Steel	Office Equipment	1	-	Fair
1391	Marshall Mold-Steel	Office Equipment	1	-	Fair
1392	Marshall Mold-Steel	Office Equipment	1	-	Fair
1393	Marshall Mold-Steel	Office Equipment	1	-	Fair
1394	Marshall Test Set with All Accessories	Office Equipment	1	-	Good
1395	Marshall Water Bath	Office Equipment	1	-	Fair
1396	Marshall water Bath, 20specimens	Office Equipment	1	-	Fair
1397	Mashall Extruder	Office Equipment	1	-	Poor
1398	Mashall Stability Test Machine	Office Equipment	1	-	Good
1399	Mass Concrete Mold (Iron)	Office Equipment	1	-	Good
1400	Mass Concrete Mold (Iron)	Office Equipment	1	-	Good
1401	Mass Concrete Mold (Iron)	Office Equipment	1	-	Good
1402	Mass Concrete Mold (Plastic)	Office Equipment	1	-	Good
1403	Measure. Cylinder Transp. Plastic,	Office Equipment	1	-	Fair
1404	Measure. Cylinder Transp. Plastic, 500ml	Office Equipment	1	-	Fair
1405	Measuring Cylinder(50ml - 2000ml)	Office Equipment	1	-	Good
1406	Measuring Cylinder	Office Equipment	1	-	Fair
1407	Measuring Cylinder	Office Equipment	1	-	Fair
1408	Measuring Cylinder	Office Equipment	1	-	Good
1409	Measuring Cylinder	Office Equipment	1	-	Good
1410	Measuring Cylinder	Office Equipment	1	-	Good
1411	Measuring Cylinder	Office Equipment	1	-	Good
1412	Measuring Cylinder	Office Equipment	1	-	Good
1413	Measuring Cylinder	Office Equipment	1	-	Good
1414	Measuring Cylinder	Office Equipment	1	-	Good
1415	Measuring Cylinder	Office Equipment	1	-	Good
1416	Measuring Cylinder	Office Equipment	1	-	Good
1417	Measuring Cylinder 500ml	Office Equipment	1	-	Good
1418	Measuring Tapes Steel (30m)	Office Equipment	1	-	Good
1419	Measuring Tapes Steel (30m)	Office Equipment	1	-	Good
1420	Measuring Tapes Steel (30m)	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1421	Measuring Tapes Steel (30m)	Office Equipment	1	-	Good
1422	Measuring Tapes Steel (50m)	Office Equipment	1	-	Good
1423	Measuring Tapes Steel (50m)	Office Equipment	1	-	Good
1424	Measuring Tapes Steel (50m)	Office Equipment	1	-	Good
1425	Measuring Tapes Steel (50m)	Office Equipment	1	-	Good
1426	Mechanical Balance	Office Equipment	1	-	Good
1427	Mechanical Balance	Office Equipment	1	-	Good
1428	Mechanical Mixing	Office Equipment	1	-	Good
1429	Mechanical Sieve Shaker	Office Equipment	1	-	Good
1430	Mechanical Sieve Shaker	Office Equipment	1	-	Good
1431	Mechanical Sieve Shaker	Office Equipment	1	-	Good
1432	Mechanical Sieve Shaker	Office Equipment	1	-	Good
1433	Mechanical Sieve Shaker	Office Equipment	1	-	Good
1434	Mechanical Sieve Shaker	Office Equipment	1	-	Good
1435	Mechanical Weighing-Scale	Office Equipment	1	-	Good
1436	Mechanical Weighing-Scale	Office Equipment	1	-	Good
1437	Mechanical Weighing-Scale	Office Equipment	1	-	Good
1438	Meshall Test Apparatus	Office Equipment	1	-	Fair
1439	Meshall Test Apparatus Holder	Office Equipment	1	-	Fair
1440	Metal (Aluminum) Leveling Staves 5m (Fordable)	Office Equipment	1	-	Good
1441	Metal (Aluminum) Leveling Staves 5m (Fordable)	Office Equipment	1	-	Good
1442	Metal Container	Office Equipment	1	-	Fair
1443	Metal Container	Office Equipment	1	-	Fair
1444	Metal Container	Office Equipment	1	-	Fair
1445	Metal Container	Office Equipment	1	-	Fair
1446	Metal Container	Office Equipment	1	-	Fair
1447	Metal Container	Office Equipment	1	-	Fair
1448	Metal Container	Office Equipment	1	-	Fair
1449	Metal Container	Office Equipment	1	-	Fair
1450	Metal Container	Office Equipment	1	-	Fair
1451	Metal Container	Office Equipment	1	-	Fair
1452	Metal Container	Office Equipment	1	-	Fair
1453	Metal Container	Office Equipment	1	-	Fair
1454	Metal Container	Office Equipment	1	-	Fair
1455	Metal Container	Office Equipment	1	-	Fair
1456	Metal Container	Office Equipment	1	-	Fair
1457	Metal Container	Office Equipment	1	-	Fair
1458	Metal Container	Office Equipment	1	-	Fair
1459	Metal Container	Office Equipment	1	-	Fair



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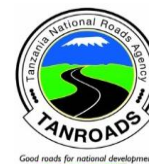


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1460	Metal Container	Office Equipment	1	-	Fair
1461	Metal Container	Office Equipment	1	-	Fair
1462	Metal Container	Office Equipment	1	-	Fair
1463	Metal Container	Office Equipment	1	-	Good
1464	Metal Container	Office Equipment	1	-	Good
1465	Metal Container	Office Equipment	1	-	Good
1466	Metal Container	Office Equipment	1	-	Good
1467	Metal Container	Office Equipment	1	-	Good
1468	Metal Container	Office Equipment	1	-	Good
1469	Metal Container	Office Equipment	1	-	Good
1470	Metal Container	Office Equipment	1	-	Good
1471	Metal Container	Office Equipment	1	-	Good
1472	Metal Container	Office Equipment	1	-	Good
1473	Metal Cup 55mm	Office Equipment	1	-	Fair
1474	Metal Filing Cabinet 2 Drawers	Office Equipment	1	-	Good
1475	Metal Levelling Stave 5m	Office Equipment	1	-	Good
1476	Metal Levelling Stave 5m	Office Equipment	1	-	Good
1477	Metal Levelling Stave 5m	Office Equipment	1	-	Good
1478	Metal Levelling Stave 5m	Office Equipment	1	-	Good
1479	Metal Levelling Staves (5m)	Office Equipment	1	-	Good
1480	Metal Levelling Staves (5m)	Office Equipment	1	-	Good
1481	Metal Levelling Staves (5m)	Office Equipment	1	-	Good
1482	Metal Levelling Staves (5m)	Office Equipment	1	-	Good
1483	Metal Levelling Staves 5m (Foldable)	Office Equipment	1	-	Fair
1484	Metal Levelling Staves 5m (Foldable)	Office Equipment	1	-	Fair
1485	Metal Levelling Staves 5m (Foldable)	Office Equipment	1	-	Fair
1486	Metal Levelling Staves 5m (Foldable)	Office Equipment	1	-	Fair
1487	Metal Mold /Metal Temper	Office Equipment	1	-	Fair
1488	Metal Mold in The Form of Frastum of Line with Dimension	Office Equipment	1	-	Fair
1489	Metal Mold in The Form of Frustum	Office Equipment	1	-	Fair
1490	Metal Pocket Rules (5m)	Office Equipment	1	-	Good
1491	Metal Pocket Rules (5m)	Office Equipment	1	-	Good
1492	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1493	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1494	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1495	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1496	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1497	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1498	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1499	Metal Pocket Rules(5m)	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1500	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1501	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1502	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1503	Metal Pocket Rules(5m)	Office Equipment	1	-	Good
1504	Metal Rammer 50mm	Office Equipment	1	-	Fair
1505	Metal Rammer 50mm	Office Equipment	1	-	Fair
1506	Metal Rammer 50mm	Office Equipment	1	-	Fair
1507	Metal Rammer 50mm	Office Equipment	1	-	Fair
1508	Metal Soaking Tank	Office Equipment	1	-	Bad
1509	Metal Tamper Weighing 340+15b	Office Equipment	1	-	Fair
1510	Metal Thickness Gauge	Office Equipment	1	-	Good
1511	Metal Thickness Gauge 33.9	Office Equipment	1	-	Fair
1512	Metal Tray	Office Equipment	1	-	Fair
1513	Metal Tray	Office Equipment	1	-	Fair
1514	Metal Tray	Office Equipment	1	-	Fair
1515	Metal Tray	Office Equipment	1	-	Fair
1516	Metal Tray	Office Equipment	1	-	Fair
1517	Metal Tray	Office Equipment	1	-	Fair
1518	Metal Tray	Office Equipment	1	-	Fair
1519	Metal Trays-86-D1325	Office Equipment	1	-	Fair
1520	Metal Cup 55mm Dia x40mm Deep	Office Equipment	1	-	Fair
1521	Meter Rammer(Weighting 2.5kg,Height of Drop 300mm)	Office Equipment	1	-	Good
1522	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good
1523	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good
1524	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good
1525	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good
1526	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good
1527	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good
1528	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good
1529	Meter Rammer(Weighting 4.5kg,Height of Drop 450mm)	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1530	Mic	Office Equipment	1	-	Good
1531	Micrometer(Mm Reading)	Office Equipment	1	-	Fair
1532	Microwave	Office Equipment	1	-	Good
1533	Microwave	Office Equipment	1	-	Good
1534	Microwave Hisense	Office Equipment	1	-	Good
1535	Microwave Oven	Office Equipment	1	-	Good
1536	Min/Max Thermometer	Office Equipment	1	-	Fair
1537	Mixa Machine	Office Equipment	1	-	Good
1538	Mixa Machine	Office Equipment	1	-	Good
1539	Mixa Machine	Office Equipment	1	-	Good
1540	Mixa Machine	Office Equipment	1	-	Good
1541	Mixa Machine	Office Equipment	1	-	Good
1542	Mixa Machine	Office Equipment	1	-	Good
1543	Mixa Machine	Office Equipment	1	-	Good
1544	Mixa Machine	Office Equipment	1	-	Good
1545	Mixa Machine	Office Equipment	1	-	Good
1546	Mixa Machine	Office Equipment	1	-	Good
1547	Mixa Machine	Office Equipment	1	-	Good
1548	Mixa Machine	Office Equipment	1	-	Good
1549	Mixa Machine	Office Equipment	1	-	Good
1550	Mixa Machine	Office Equipment	1	-	Good
1551	Mixa Machine	Office Equipment	1	-	Good
1552	Mixer (Soil Strirrer)	Office Equipment	1	-	Good
1553	Mixer With Heater 5 Litre Capacity	Office Equipment	1	-	Good
1554	Modified Proctor Rammer (4.5kg)	Office Equipment	1	-	Fair
1555	Modified Proctor Rammer, Bs	Office Equipment	1	-	Fair
1556	Modified Proctor Rammer, Bs	Office Equipment	1	-	Fair
1557	Modified Proctor Rammer, Bs	Office Equipment	1	-	Fair
1558	Modified Proctor Rammer, Bs	Office Equipment	1	-	Fair
1559	Modified Proctor Rammer, En, Bs	Office Equipment	1	-	Fair
1560	Modified Projector	Office Equipment	1	-	Good
1561	Moisture Content Tins	Office Equipment	1	-	Poor
1562	Moister Tester Machine	Office Equipment	1	-	Fair
1563	Moister Tester Machine	Office Equipment	1	-	Fair
1564	Moisture And Vuletele Distillates Testing Apparatus as Per	Office Equipment	1	-	Fair
1565	Moisture Contact Tins 90×20mm Dia	Office Equipment	1	-	Fair
1566	Moisture Container	Office Equipment	1	-	Good
1567	Moisture Container	Office Equipment	1	-	Good
1568	Moisture Container	Office Equipment	1	-	Good
1569	Moisture Content Container	Office Equipment	1	-	Fair



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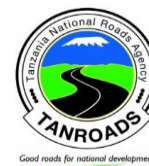


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1570	Moisture Content Container	Office Equipment	1	-	Fair
1571	Moisture Content Container	Office Equipment	1	-	Fair
1572	Moisture Content Container	Office Equipment	1	-	Fair
1573	Moisture Content Container	Office Equipment	1	-	Fair
1574	Moisture Content Container	Office Equipment	1	-	Fair
1575	Moisture Content Container	Office Equipment	1	-	Fair
1576	Moisture Content Container	Office Equipment	1	-	Fair
1577	Moisture Content Container	Office Equipment	1	-	Fair
1578	Moisture Content Container	Office Equipment	1	-	Fair
1579	Moisture Content Container	Office Equipment	1	-	Fair
1580	Moisture Content Container	Office Equipment	1	-	Fair
1581	Moisture Content Container	Office Equipment	1	-	Fair
1582	Moisture Content Container	Office Equipment	1	-	Fair
1583	Moisture Content Container	Office Equipment	1	-	Fair
1584	Moisture Content Container	Office Equipment	1	-	Fair
1585	Moisture Content Container	Office Equipment	1	-	Fair
1586	Moisture Content Container	Office Equipment	1	-	Fair
1587	Moisture Content Container	Office Equipment	1	-	Fair
1588	Moisture Content Container	Office Equipment	1	-	Fair
1589	Moisture Content Container	Office Equipment	1	-	Fair
1590	Moisture Content Container	Office Equipment	1	-	Fair
1591	Moisture Content Container	Office Equipment	1	-	Fair
1592	Moisture Content Container	Office Equipment	1	-	Fair
1593	Moisture Content Container	Office Equipment	1	-	Fair
1594	Moisture Content Container	Office Equipment	1	-	Fair
1595	Moisture Content Container	Office Equipment	1	-	Fair
1596	Moisture Content Container	Office Equipment	1	-	Fair
1597	Moisture Content Container	Office Equipment	1	-	Fair
1598	Moisture Content Container	Office Equipment	1	-	Fair
1599	Money Count Machine	Office Equipment	1	-	4
1600	Mortal +Pestle Porcelain Dia 80mm	Office Equipment	1	-	Fair
1601	Mortar And Pestle	Office Equipment	1	-	Good
1602	Mortar And Pestle	Office Equipment	1	-	Good
1603	Mortar And Pestle	Office Equipment	1	-	Good
1604	Mortar And Pestle, Porcelain Dia 125 Mm	Office Equipment	1	-	Fair
1605	Mortar And Pestle, Porcelain Dia 125 Mm	Office Equipment	1	-	Fair
1606	Mortar Cube Mold	Office Equipment	1	-	Good
1607	Motor &Pastle	Office Equipment	1	-	Good
1608	Motor And Pestle	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1609	Motor And Pestle	Office Equipment	1	-	Fair
1610	Motor And Piston	Office Equipment	1	-	Fair
1611	Motor Mold	Office Equipment	1	-	Fair
1612	Motor Mold	Office Equipment	1	-	Fair
1613	Motor Mold	Office Equipment	1	-	Fair
1614	Motor Mold	Office Equipment	1	-	Fair
1615	Motor Mold	Office Equipment	1	-	Fair
1616	Motor Mold	Office Equipment	1	-	Fair
1617	Motor Mold	Office Equipment	1	-	Fair
1618	Motor Mold	Office Equipment	1	-	Fair
1619	Motor Mold	Office Equipment	1	-	Fair
1620	Motor Mold	Office Equipment	1	-	Fair
1621	Motor Mold	Office Equipment	1	-	Fair
1622	Motor Mold	Office Equipment	1	-	Fair
1623	Motorized Sieve Shaker Dia 200-300mm	Office Equipment	1	-	Fair
1624	Motorized Sieve Shaker Dia.200-315mm	Office Equipment	1	-	Fair
1625	Mold Cube (150×150)	Office Equipment	1	-	Good
1626	Mold Dia. 100x342mm	Office Equipment	1	-	Fair
1627	Mold Dia. 100x342mm	Office Equipment	1	-	Fair
1628	Mold For Taking Sample	Office Equipment	1	-	Fair
1629	Mold For Taking Sample	Office Equipment	1	-	Fair
1630	Mold For Taking Sample	Office Equipment	1	-	Fair
1631	Mold For Taking Sample	Office Equipment	1	-	Fair
1632	Mold For Taking Sample	Office Equipment	1	-	Fair
1633	Mold Of Ucs	Office Equipment	1	-	Good
1634	Mold Removing Machine-Steel	Office Equipment	1	-	Fair
1635	Muffle Furnace Guuble	Office Equipment	1	-	Fair
1636	Muffle Furnace-Steel	Office Equipment	1	-	Fair
1637	Muffle Fu mace	Office Equipment	1	-	Good
1638	Muffle Furnace	Office Equipment	1	-	Good
1639	Muffle Furnace	Office Equipment	1	-	Good
1640	Muffle Furnace	Office Equipment	1	-	Fair
1641	Muffle Furnace	Office Equipment	1	-	Good
1642	Muffle Furnace	Office Equipment	1	-	Good
1643	Muffle Furnace 12000° C Ma Temperature-10-D1418/A	Office Equipment	1	-	Fair
1644	Muffle Furnace Max Temp 1100 0c	Office Equipment	1	-	Fair
1645	Muffle Furnace Max Temp 1100 0c	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1646	Muffle Furnace Max Temp 1100 0c	Office Equipment	1	-	Fair
1647	Muffle Furnace Max Temp 1100 0c	Office Equipment	1	-	Fair
1648	Muffle Furnace Single-phase 1100oc	Office Equipment	1	-	Fair
1649	Muffle Furnace with Capacity Of 440±25° C	Office Equipment	1	-	Good
1650	Muffle Furnace Single Phase 1 1 Oonc	Office Equipment	1	-	Fair
1651	Muffle Furnace 440+25°c	Office Equipment	1	-	Fair
1652	Muffle Furnace with Capacity Of 440 Temperature	Office Equipment	1	-	Good
1653	Mult Speed Compression Testing Machine	Office Equipment	1	-	Good
1654	Mult Speed Compression Testing Machine	Office Equipment	1	-	Good
1655	Multi Beam Echo Sounder	Office Equipment	1	-	Good
1656	Multispeed Tester, Cbr & Marshall-Digital Mode Loading Capacity 50kn-34-V1072	Office Equipment	1	-	Fair
1657	Homographic Chart	Office Equipment	1	-	Fair
1658	Non-Corrodible Tray	Office Equipment	1	-	Fair
1659	Normal Compaction Mold	Office Equipment	1	-	Good
1660	Normal Compaction Mold	Office Equipment	1	-	Good
1661	Normal Compaction Mold	Office Equipment	1	-	Good
1662	Normal Compaction Mold	Office Equipment	1	-	Good
1663	Notes Board	Office Equipment	1	-	Good
1664	Notice Board	Office Equipment	1	-	Fair
1665	Notice Board	Office Equipment	1	-	Good
1666	Noticeboard	Office Equipment	1	-	Good
1667	Nuclear Density Machine (Troxler)	Office Equipment	1	-	Good
1668	Nuclear Field Density Testing Machine-Steel	Office Equipment	1	-	Fair
1669	Nuclear Gauge-Troxler	Office Equipment	1	-	Fair
1670	Nuclear Moisture Density Gauge(Troxilor)	Office Equipment	1	-	Good
1671	Nuclear Moisture Density Gauges Balance	Office Equipment	1	-	Fair
1672	Office Desk	Office Equipment	1	-	Good
1673	Office Fan	Office Equipment	1	-	Poor
1674	Office Fan	Office Equipment	1	-	Fair
1675	Office Safe	Office Equipment	1	-	Good
1676	Office Shredder	Office Equipment	1	-	Good
1677	Office Table	Office Equipment	1	-	Good



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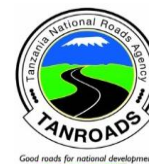


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1678	Office Table	Office Equipment	1	-	Good
1679	Office Table	Office Equipment	1	-	Good
1680	Office Table	Office Equipment	1	-	Good
1681	Office Table	Office Equipment	1	-	Good
1682	Office Table	Office Equipment	1	-	Good
1683	Office Table	Office Equipment	1	-	Good
1684	Ok Silver Crest	Office Equipment	1	-	Good
1685	Old Binding Machine (Electrical)	Office Equipment	1	-	Good
1686	Old Binding Machine (Iron)	Office Equipment	1	-	Good
1687	Ophcy Square	Office Equipment	1	-	Good
1688	Optical Carriers	Office Equipment	1	-	Good
1689	Optical Carriers	Office Equipment	1	-	Good
1690	Optical Carriers	Office Equipment	1	-	Good
1691	Optical Square	Office Equipment	1	-	Good
1692	Optical Square	Office Equipment	1	-	Good
1693	Optical Square	Office Equipment	1	-	Good
1694	Optical Square	Office Equipment	1	-	Good
1695	Optical Square	Office Equipment	1	-	Good
1696	Optical Square	Office Equipment	1	-	Good
1697	Optical Square	Office Equipment	1	-	Good
1698	Optical Square	Office Equipment	1	-	Good
1699	Optical Squares	Office Equipment	1	-	Good
1700	Optical Squares	Office Equipment	1	-	Good
1701	Optical Squares	Office Equipment	1	-	Good
1702	Optical Squares	Office Equipment	1	-	Good
1703	Optical Squares	Office Equipment	1	-	Good
1704	Optical Squares	Office Equipment	1	-	Good
1705	Optioneal Balance Accurate To 0.01g	Office Equipment	1	-	Fair
1706	Oryxenergiesfresh And Fire Point by Cleveland Open Cup	Office Equipment	1	-	Good
1707	Other Laboratory Tools/Equipment and Supportive for Different Test	Office Equipment	1	-	Poor
1708	Oven	Office Equipment	1	-	Good
1709	Oven	Office Equipment	1	-	Good
1710	Oven	Office Equipment	1	-	Good
1711	Oven	Office Equipment	1	-	Good
1712	Oven	Office Equipment	1	-	Good
1713	Oven	Office Equipment	1	-	Good
1714	Oven	Office Equipment	1	-	Bad



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1715	Oven	Office Equipment	1	-	Fair
1716	Oven	Office Equipment	1	-	Fair
1717	Oven	Office Equipment	1	-	Good
1718	Oven	Office Equipment	1	-	Good
1719	Oven	Office Equipment	1	-	Good
1720	Oven	Office Equipment	1	-	Good
1721	Oven (Control Ltd)	Office Equipment	1	-	Fair
1722	Oven (Control Ltd)	Office Equipment	1	-	Fair
1723	Oven (Large)	Office Equipment	1	-	Good
1724	Oven (Medium)	Office Equipment	1	-	Very Good
1725	Oven (Microwave)	Office Equipment	1	-	Poor
1726	Oven 0-250 C; L Forced Circulation Oven	Office Equipment	1	-	Good
1727	Oven 220 Ltrs	Office Equipment	1	-	Fair
1728	Oven 220 Ltrs Capacity, Thermostatically Controlled	Office Equipment	1	-	Fair
1729	Oven 2pcs	Office Equipment	1	-	Good
1730	Oven Dryer	Office Equipment	1	-	Fair
1731	Oven Drying	Office Equipment	1	-	Good
1732	Oven Drying	Office Equipment	1	-	Good
1733	Oven Drying	Office Equipment	1	-	Good
1734	Oven Drying	Office Equipment	1	-	Good
1735	Oven Drying	Office Equipment	1	-	Good
1736	Oven Drying	Office Equipment	1	-	Good
1737	Oven Drying	Office Equipment	1	-	Good
1738	Oven Matest	Office Equipment	1	-	Fair
1739	Oven Matest	Office Equipment	1	-	Fair
1740	Oven Rtfot 01	Office Equipment	1	-	Good
1741	Oven Rtfot 02	Office Equipment	1	-	Good
1742	Oven Tfo 01	Office Equipment	1	-	Good
1743	Oven, 100litres, Natural Convection	Office Equipment	1	-	Fair
1744	Oven, 100ltrs, Natural Convection	Office Equipment	1	-	Fair
1745	Oven, 220litres, Natural Convection	Office Equipment	1	-	Fair
1746	Oven, 220ltrs, Natural Convection 230v/50-60/ 1ph	Office Equipment	1	-	Fair
1747	Pair Of Loading Strips For 160 Mm Diameter Samples	Office Equipment	1	-	Good
1748	Palette Knife	Office Equipment	1	-	Good
1749	Pallet Knife	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1750	Pallet Knife	Office Equipment	1	-	Good
1751	Pallet Knife	Office Equipment	1	-	Good
1752	Pallet Knife	Office Equipment	1	-	Good
1753	Pallet Knife	Office Equipment	1	-	Good
1754	Pallet Knife	Office Equipment	1	-	Good
1755	Pallet Knife	Office Equipment	1	-	Good
1756	Pan 306×306×38mm Galvanized Steel	Office Equipment	1	-	Fair
1757	Pan 306×306×38mm Galvanized Steel	Office Equipment	1	-	Fair
1758	Pan And Cover 200 Mm Diameter	Office Equipment	1	-	Fair
1759	Pan And Cover 200mm Dia	Office Equipment	1	-	Good
1760	Pan And Cover 300mm Dia	Office Equipment	1	-	Good
1761	Pan And Cover 300mm Diameter	Office Equipment	1	-	Fair
1762	Pan And Lid Dia. 200mm For Wet Sieves	Office Equipment	1	-	Fair
1763	Pan And Lid Dia. 300mm For Wet Sieves	Office Equipment	1	-	Fair
1764	Paper Shredder	Office Equipment	1	-	Good
1765	Paper Shredder	Office Equipment	1	-	Good
1766	Paper Shredder	Office Equipment	1	-	Good
1767	Paper Cutter	Office Equipment	1	-	Good
1768	Paper Cutter	Office Equipment	1	-	Good
1769	Paper Cutter	Office Equipment	1	-	Good
1770	Paper Cutter	Office Equipment	1	-	Fair
1771	Paper Cutter	Office Equipment	1	-	Good
1772	Paper Punches	Office Equipment	1	-	Good
1773	Paper Punches	Office Equipment	1	-	Good
1774	Paper Punches	Office Equipment	1	-	Good
1775	Paper Punches	Office Equipment	1	-	Good
1776	Paper Punches	Office Equipment	1	-	Good
1777	Paper Punches	Office Equipment	1	-	Good
1778	Paper Punches	Office Equipment	1	-	Good
1779	Paper Schrendrer	Office Equipment	1	-	Fair
1780	Paper Schrendrer	Office Equipment	1	-	Fair
1781	Paper Schrendrer	Office Equipment	1	-	Fair
1782	Paper Schrendrer	Office Equipment	1	-	New
1783	Paper Shred	Office Equipment	1	-	Good
1784	Paraffin Wax 5kg	Office Equipment	1	-	Fair
1785	Paring Knife	Office Equipment	1	-	Good
1786	Particle Size Sedimentation, Hydrometer Method	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1787	Pavelab Gyro Compactor (Set with All Accessories)	Office Equipment	1	-	Good
1788	Pavelab Rtfot Asphalt Oven	Office Equipment	1	-	Good
1789	Pavelab Rtfot Asphalt Oven with Diaphragm Pumpeni	Office Equipment	1	-	Good
1790	Pavement Coring Machine	Office Equipment	1	-	Good
1791	Pending Beam Rheometer (Bbr)	Office Equipment	1	-	Good
1792	Penetrometer Machine	Office Equipment	1	-	Good
1793	Penetrometer Machine	Office Equipment	1	-	Good
1794	Penetrometer Machine	Office Equipment	1	-	Good
1795	Penetrometer Machine	Office Equipment	1	-	Very Good
1796	Penetration Tin,60-70mm Diameter	Office Equipment	1	-	Fair
1797	Penetration Tin,60-70mm Diameter	Office Equipment	1	-	Fair
1798	Peneration Tin,60-70mm Diameter	Office Equipment	1	-	Fair
1799	Peneration Tin,60-70mm Diameter	Office Equipment	1	-	Fair
1800	Peneration Tin,60-70mm Diameter	Office Equipment	1	-	Fair
1801	Penetration Cone 30 Tip And 80g Of Weight	Office Equipment	1	-	Fair
1802	Penetration Cone, 30o Angle	Office Equipment	1	-	Fair
1803	Penetration Cone, 30o Angle	Office Equipment	1	-	Fair
1804	Penetration Machines	Office Equipment	1	-	Good
1805	Penetration Machines	Office Equipment	1	-	Good
1806	Penetration Machines	Office Equipment	1	-	Good
1807	Penetration Needles & Stop Watch	Office Equipment	1	-	Fair
1808	Penetration Of Bituminous Materials Set with All Accessories	Office Equipment	1	-	Good
1809	Penetration Tims (55×35)Mm	Office Equipment	1	-	Fair
1810	Penetration Tins Min 55mm	Office Equipment	1	-	Fair
1811	Penetration Tins Min 55mm	Office Equipment	1	-	Fair
1812	Penetration Tins Min 55mm	Office Equipment	1	-	Fair
1813	Penetration Tins Min 55mm	Office Equipment	1	-	Fair
1814	Penetration Tins Min 55mm	Office Equipment	1	-	Fair
1815	Penetrometer	Office Equipment	1	-	Good
1816	Penetrometer	Office Equipment	1	-	Fair
1817	Penetrometer	Office Equipment	1	-	Good
1818	Penetrometer	Office Equipment	1	-	Fair
1819	Penetrometer	Office Equipment	1	-	Fair
1820	Penetrometer	Office Equipment	1	-	Fair
1821	Penetrometer	Office Equipment	1	-	Fair
1822	Pensky Martens	Office Equipment	1	-	Good
1823	Perforated (Base)Plate	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
1824	perflated (Swell)Plate	Office Equipment	1	-	Fair
1825	Perforate Plate Mom 50	Office Equipment	1	-	Fair
1826	Perforate Sewel Plate	Office Equipment	1	-	Fair
1827	Perforate Sewel Plate	Office Equipment	1	-	Fair
1828	Perforate Sewel Plate	Office Equipment	1	-	Fair
1829	Perforate Sewel Plate	Office Equipment	1	-	Fair
1830	Perforated (Swell Plate)	Office Equipment	1	-	Fair
1831	Perforated Base For Cbr Mold, Bs Included In 5202 Kit	Office Equipment	1	-	Fair
1832	Perforated Base For Cbr Mold, Bs Included In 5202 Kit	Office Equipment	1	-	Fair
1833	Perforated Base For Cbr Mold, Bs Included In 5202 Kit	Office Equipment	1	-	Fair
1834	Perforated Base For Cbr Mold, Bs Included In 5202 Kit	Office Equipment	1	-	Fair
1835	Perforated Base For Cbr Mold, Bs Included In 5202 Kit	Office Equipment	1	-	Fair
1836	Perforated Base For Cbr Mold, Bs Included In 5202 Kit	Office Equipment	1	-	Fair
1837	Perforated Baseplate Cbr	Office Equipment	1	-	Fair
1838	Perforated Baseplate Cbr	Office Equipment	1	-	Fair
1839	Perforated Baseplate Cbr	Office Equipment	1	-	Fair
1840	Perforated Baseplate Cbr	Office Equipment	1	-	Fair
1841	Perforated Swell Plate	Office Equipment	1	-	Fair
1842	Perforated Swell Plate	Office Equipment	1	-	Fair
1843	Perforated Swell Plate	Office Equipment	1	-	Fair
1844	Perforated Swell Plate	Office Equipment	1	-	Fair
1845	Perforated Swell Plate	Office Equipment	1	-	Fair
1846	Perforated Swell Plate	Office Equipment	1	-	Fair
1847	Ph Mater	Office Equipment	1	-	Good
1848	Ph Measuring Apparatus	Office Equipment	1	-	Good
1849	Ph Meter	Office Equipment	1	-	Fair
1850	Ph Meter	Office Equipment	1	-	Fair
1851	Ph Meter	Office Equipment	1	-	Good
1852	Ph Meter Complete	Office Equipment	1	-	Fair
1853	Ph Meter Had 2305 0	Office Equipment	1	-	Fair
1854	Ph Meter Had 2305 0	Office Equipment	1	-	Fair
1855	Ph-Meter	Office Equipment	1	-	Poor
1856	Photocopier	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1857	Photocopier	Office Equipment	1	-	Good
1858	Photocopier Canon Ir 2520	Office Equipment	1	-	Good
1859	Photocopier Machine	Office Equipment	1	-	Poor
1860	Photocopier Machine Canon 3520	Office Equipment	1	-	Fair
1861	Photocopier Machine Canon Ir2520	Office Equipment	1	-	Poor
1862	Photocopt Machine	Office Equipment	1	-	Good
1863	Photocopt Machine	Office Equipment	1	-	Good
1864	Photocopy & Printer Machine Laserjet M433a	Office Equipment	1	-	Good
1865	Photocopy Machine	Office Equipment	1	-	Good
1866	Photocopy Machine	Office Equipment	1	-	Fair
1867	Photocopy Machine	Office Equipment	1	-	4
1868	Photocopy Machine	Office Equipment	1	-	Good
1869	Photocopy Machine	Office Equipment	1	-	Good
1870	Photocopy Machine- Canon	Office Equipment	1	-	4
1871	Photocopy Machine Canon 2420 With Printing	Office Equipment	1	-	Good
1872	Photocopy Machine Canon 2425i With Printing	Office Equipment	1	-	Good
1873	Photocopy Machine Canon 2425i With Printing And Scanning	Office Equipment	1	-	Good
1874	Photocopy Machine Canon 2520	Office Equipment	1	-	Good
1875	Photocopy Machine Ir 2520	Office Equipment	1	-	Fair
1876	Photocopy Machines Ir 2520	Office Equipment	1	-	Fair
1877	Pick Axes	Office Equipment	1	-	Good
1878	Plastc Limit Set	Office Equipment	1	-	Fair
1879	Plastic Limit & Plasticity Index Set-22-T0040/1	Office Equipment	1	-	Fair
1880	Plastic Limited Set	Office Equipment	1	-	Fair
1881	Plastic Measuring Cylinder, Transparent 100 ML	Office Equipment	1	-	Fair
1882	Platform Balance 120kg Capacity, 10 G Accuracy	Office Equipment	1	-	Fair
1883	Platform Balance Capacity 100 Kg	Office Equipment	1	-	Good
1884	Platform Scale	Office Equipment	1	-	Good
1885	Platform Scale - 100kg Capacity, Sensitive To 20g	Office Equipment	1	-	Good



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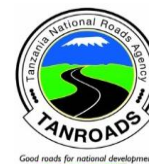


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1886	Platform Scale Capacity 100kg	Office Equipment	1	-	Fair
1887	Plotter Hp Designjet T520	Office Equipment	1	-	Good
1888	Pneumatic Automatic Specimen Extruder	Office Equipment	1	-	Fair
1889	Poker Vibrator Heavy Duty	Office Equipment	1	-	Fair
1890	Polycnometer 100ml	Office Equipment	1	-	Fair
1891	Polycnometer 50ml	Office Equipment	1	-	Fair
1892	Poreelain Evaporating Dis Dia 160mm	Office Equipment	1	-	Fair
1893	Poreelainpestle And Mortar Dial 180mm	Office Equipment	1	-	Fair
1894	Portable Dial Thermometer (Digital Handheld Thermometer)	Office Equipment	1	-	Good
1895	Portable Vacuum Pump	Office Equipment	1	-	Fair
1896	Pouring Cylinder Small Size	Office Equipment	1	-	Good
1897	Press 2000kn Hand Operated, 2guages (Compression Machine)	Office Equipment	1	-	Fair
1898	Pressure Aging Vessel (Pav)	Office Equipment	1	-	Good
1899	Pressure Aging Vessel (Pav) Set With Vacuum Degassing Oven	Office Equipment	1	-	Good
1900	Printer	Office Equipment	1	-	Good
1901	Prism Pole (2.6m)	Office Equipment	1	-	Good
1902	Proctor Hammer Bs Heavy	Office Equipment	1	-	Good
1903	Proctor Mold Volume 1000 G/Cc	Office Equipment	1	-	Good
1904	Projector Set	Office Equipment	1	-	Good
1905	Proving Ring (10kn, 30kn, 60kn)	Office Equipment	1	-	Good
1906	Puffle Box	Office Equipment	1	-	Fair
1907	Pyknometer With Stopper	Office Equipment	1	-	Fair
1908	Pycnometer Mouth Dia. 29mm - 500ml	Office Equipment	1	-	Fair
1909	Pycnometer Mouth Dia. 29mm 250ml	Office Equipment	1	-	Fair
1910	Pykonometer+Stopper+Funnel, 1 Oooml	Office Equipment	1	-	Fair
1911	Pykonometer+Stopper+Funnel, 500ml	Office Equipment	1	-	Fair
1912	Pyrex Glass Jar For B20	Office Equipment	1	-	Fair
1913	Quality Of Water Test	Office Equipment	1	-	Good
1914	Quantube Titrators Packs	Office Equipment	1	-	Fair
1915	Quasi Regulatory Instrument	Office Equipment	1	-	Fair
1916	Ranging Rods 2.5m (6no.) Metal Joinable	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1917	Ranging Rods 2.5m Long (Metal, Joinable)	Office Equipment	1	-	Good
1918	Ranging Rods Fibres Glass 2.5m (12 No.)	Office Equipment	1	-	Good
1919	Rapid Charger	Office Equipment	1	-	Good
1920	Rapid Density Set Including Speed Moisture Tester	Office Equipment	1	-	Fair
1921	Rapid Density Set Complete Incl. Speedy Moisture Tester	Office Equipment	1	-	Good
1922	Rebound Hammer	Office Equipment	1	-	Fair
1923	Receiver For Sieves Dia. 300mm	Office Equipment	1	-	Fair
1924	Receiver Only 300 Mm Dia Stainless Steel	Office Equipment	1	-	Good
1925	Rectangular Trowel 120mm×260mm	Office Equipment	1	-	Fair
1926	Reflector Including Target	Office Equipment	1	-	Good
1927	Reflector Pole	Office Equipment	1	-	Good
1928	Reflux Bitumen Extractor 4000 G Cap.	Office Equipment	1	-	Fair
1929	Relative Density Machine, Balance 0.1g Acc, 20kg Capacity (With All Accessories For Test)	Office Equipment	1	-	Good
1930	Resolution Digital Balance 16kg	Office Equipment	1	-	Good
1931	Resolution Digital Balance 3kg	Office Equipment	1	-	Good
1932	Resolution Digital Balance 65kg	Office Equipment	1	-	Good
1933	Rewvery Of Asphalt (Aashto T170)	Office Equipment	1	-	Fair
1934	Ring And Ball Apparatus Complete Set-81-B0145/A	Office Equipment	1	-	Fair
1935	Road-Trimble Standard Telescopic Rod 2.6m	Office Equipment	1	-	Good
1936	Robotic Station Trimble S5	Office Equipment	1	-	Good
1937	Rotary Evaporation Apparatus	Office Equipment	1	-	Good
1938	Rotating Sheif 2 Containers	Office Equipment	1	-	Fair
1939	Rotational Viscosimeter, Standard Version.	Office Equipment	1	-	Fair
1940	Rotational Viscosmeter	Office Equipment	1	-	Good
1941	Roter	Office Equipment	1	-	Fair
1942	Rubber Mallet13	Office Equipment	1	-	Fair
1943	Rubber Mallet14	Office Equipment	1	-	Fair
1944	Rubber Mallet15	Office Equipment	1	-	Fair
1945	Rubber Mallet16	Office Equipment	1	-	Fair
1946	Rubber Mallet17	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1947	Rubber Mallet18	Office Equipment	1	-	Fair
1948	Rubber Mallet19	Office Equipment	1	-	Fair
1949	Rubber Tube Dia 5*13mm 2m Long	Office Equipment	1	-	Good
1950	Safe	Office Equipment	1	-	Good
1951	Safe Cabinet Min Size	Office Equipment	1	-	Good
1952	Safe Cabinet Min Size Approx 0.8mx0.5mx0.4m	Office Equipment	1	-	Good
1953	Sample Bag Plastic Large Size (Pack Of 100 Pcs)	Office Equipment	1	-	Fair
1954	Sample Bag Plastic Medium Size (Pack Of 100 Pcs)	Office Equipment	1	-	Fair
1955	Sample Cup Dia 55x35 Mm,Kit Of 6	Office Equipment	1	-	Fair
1956	Sample Splitter/Riffle Box-86-D0438/B	Office Equipment	1	-	Fair
1957	Sample Splitter Opening 1/2"	Office Equipment	1	-	Fair
1958	Sample Splitter Opening 1/4"	Office Equipment	1	-	Fair
1959	Sample Splitter Opening 2"	Office Equipment	1	-	Fair
1960	Sample Splitter Opening 2-1/2	Office Equipment	1	-	Fair
1961	Sample Splitter Opening 25mm	Office Equipment	1	-	Fair
1962	Sample Splitter Opening 3/4"	Office Equipment	1	-	Fair
1963	Sample Splitter Opening 50mm	Office Equipment	1	-	Fair
1964	Sand Absorption Cone and Tamper	Office Equipment	1	-	Fair
1965	Sand Absorption Cone and Tamper For Fine Aggregates. Chrome-Plated Brass Cone (Dia. 40 And 90 Mm); 25 Mm Dia. Tamping Rod	Office Equipment	1	-	Good
1966	Sand Apparatus 1set	Office Equipment	1	-	Very Good
1967	Sand Cone (Density Apparatus)	Office Equipment	1	-	Fair
1968	Sand Cone Density Apparatus	Office Equipment	1	-	Good
1969	Sand Equipment Test Set	Office Equipment	1	-	Good
1970	Sand Equivalent Complete Set, Astm and Aashto T176	Office Equipment	1	-	Fair
1971	Sand Equivalent Test Complete Set, Confirming To Aashto T176(Full Set 1)	Office Equipment	1	-	Fair
1972	Sand Pouring Cylinder 150mm	Office Equipment	1	-	Fair
1973	Sand Pouring Cylinder 200mm	Office Equipment	1	-	Fair
1974	Sand Replacement Apparatus Dia. 1 Oomm	Office Equipment	1	-	Fair



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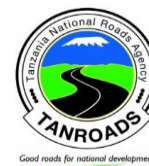


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
1975	Sand Replacement Dansitytray 150mm With Hole	Office Equipment	1	-	Fair
1976	Sand Replacement Dansitytray 200mm With Hole	Office Equipment	1	-	Fair
1977	Sand-Cone Apparatus	Office Equipment	1	-	Poor
1978	Saw Cuter	Office Equipment	1	-	Good
1979	Saybolt Viscometer	Office Equipment	1	-	Fair
1980	Schmidt Concrete Test Hammer	Office Equipment	1	-	Good
1981	Schmidt Hammer	Office Equipment	1	-	Poor
1982	Scoop, Round, Aluminium 500mm	Office Equipment	1	-	Fair
1983	Scop, Round, Aluminium 2600ml	Office Equipment	1	-	Fair
1984	Screen/Monitor	Office Equipment	1	-	Good
1985	Semiautomatic Digital Penetrometer With Micrometer Vertical Adjustment And Digital Penetration Measuring, 230v/50-60hz. 1ph	Office Equipment	1	-	Fair
1986	Set Of 12 Charges Astim Aashto, Uni, Une, Cnr	Office Equipment	1	-	Fair
1987	Shape Gauge	Office Equipment	1	-	Fair
1988	Shaving Knife	Office Equipment	1	-	Good
1989	Shelves 2.0m Long	Office Equipment	1	-	Good
1990	Short Term Aging Test Tfo	Office Equipment	1	-	Fair
1991	Shredder Cutter	Office Equipment	1	-	New
1992	Shredder Cutter	Office Equipment	1	-	New
1993	Shrinkage Limit Test (1 Set)	Office Equipment	1	-	Good
1994	Sieve-Wet Wash Sieve 200mm	Office Equipment	1	-	Fair
1995	Sign Boards	Office Equipment	1	-	Good
1996	Silica Gel 1000g	Office Equipment	1	-	Fair
1997	Silicone Grease, Tube, 100g	Office Equipment	1	-	Good
1998	Sim	Office Equipment	1	-	Good
1999	Sim Tank 2000ltrs	Office Equipment	1	-	Good
2000	Sim Tank 2000ltrs	Office Equipment	1	-	Good
2001	Sim Tank 5000ltrs	Office Equipment	1	-	Good
2002	Sim tank	Office Equipment	1	-	Good
2003	Sim tank	Office Equipment	1	-	Good
2004	Sim tank	Office Equipment	1	-	Good
2005	Single Pan Electronic Balance 150kg	Office Equipment	1	-	Good
2006	Single Prism	Office Equipment	1	-	Good
2007	Slab Compactor	Office Equipment	1	-	Good
2008	Slump Cone	Office Equipment	1	-	Good
2009	Slump Cone	Office Equipment	1	-	Good
2010	Slide Calipers	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2011	Slotted Surcharge Weight	Office Equipment	1	-	Fair
2012	Slump Cone	Office Equipment	1	-	Good
2013	Slump Cone	Office Equipment	1	-	Fair
2014	Slump Cone -Steel	Office Equipment	1	-	Fair
2015	Slump Cone -Steel	Office Equipment	1	-	Fair
2016	Slump Cone Test Set	Office Equipment	1	-	Good
2017	Slump Cone Top Dia. 100mm, Base Dia. 200mm, Height 300mm	Office Equipment	1	-	Good
2018	Slump Cone Top Dia. 100mm, Base Dia. 200mm, Height 300mm	Office Equipment	1	-	Good
2019	Slump Cone(Diameter Of Base 200mm,Diameter Of Top 100mm,Height 300mm)	Office Equipment	1	-	Good
2020	Slump Cone(Diameter Of Base 200mm,Diameter Of Top 100mm,Height 300mm)	Office Equipment	1	-	Good
2021	Slump Cone (Diameter Of Base 200mm, Diameter Of Top 100mm,Height 300mm)	Office Equipment	1	-	Good
2022	Slump Cone, Galvanized, Complete Set	Office Equipment	1	-	Fair
2023	Slump Cone, Stainless Steel Complete Set	Office Equipment	1	-	Fair
2024	Slump Cone, Stainless Steel Complete Set	Office Equipment	1	-	Fair
2025	Slump Cone, Stainless Steel Complete Set	Office Equipment	1	-	Fair
2026	Slump Cone, Tamping Rod and Base Board	Office Equipment	1	-	Good
2027	Slump Mold	Office Equipment	1	-	Good
2028	Slump Mold	Office Equipment	1	-	Good
2029	Slump Mold Of Galvanized Iron Or Steel	Office Equipment	1	-	Fair
2030	Slump Mold Of Galvanized Iron Or Steel	Office Equipment	1	-	Fair
2031	Slump Mold Of Galvanized Iron Or Steel	Office Equipment	1	-	Fair
2032	Slump Mold Of Galvanized Iron Or Steel	Office Equipment	1	-	Fair
2033	Slump Test	Office Equipment	1	-	Good
2034	Slump Test Apparatus 1 Set	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2035	Slump Test-Potable Slump Cone-54-C0150/C	Office Equipment	1	-	Fair
2036	Slump cone Baseplate	Office Equipment	1	-	Good
2037	Slop Cone Only Galvanized	Office Equipment	1	-	Fair
2038	Smart Television(Tv)- Skyworth	Office Equipment	1	-	Good
2039	Smart Television(Tv)- Skyworth	Office Equipment	1	-	Good
2040	Smart Television(Tv)- Skyworth	Office Equipment	1	-	Good
2041	Smart Television (Tv)- Skyworth	Office Equipment	1	-	Good
2042	Smart Television (Tv)- Skyworth	Office Equipment	1	-	Good
2043	Soaking Balance-Steel	Office Equipment	1	-	Fair
2044	Soaking Tank Large	Office Equipment	1	-	Good
2045	Soaking Tank Medium 2	Office Equipment	1	-	Good
2046	Soaking Tank Medium 2 Pcs	Office Equipment	1	-	Good
2047	Soaking Tank Plastic	Office Equipment	1	-	Bad
2048	Sofa (Reception) Southern Wing	Office Equipment	1	-	Good
2049	Soft Brush	Office Equipment	1	-	Good
2050	Softening Point of Bitumen Set with All Accessories	Office Equipment	1	-	Good
2051	Softening Point Test	Office Equipment	1	-	Good
2052	Soil Fertility Testing Machine	Office Equipment	1	-	Good
2053	Soil Hydrometer	Office Equipment	1	-	Good
2054	Soil Hydrometer	Office Equipment	1	-	Good
2055	Soil Mortar And Pestle	Office Equipment	1	-	Fair
2056	Solar Battery	Office Equipment	1	-	Fair
2057	Solar Battery	Office Equipment	1	-	Fair
2058	Solar Battery	Office Equipment	1	-	Fair
2059	Solar Battery	Office Equipment	1	-	Fair
2060	Solar Battery	Office Equipment	1	-	Fair
2061	Solar Battery	Office Equipment	1	-	Fair
2062	Solar Battery	Office Equipment	1	-	Fair
2063	Solar Battery	Office Equipment	1	-	Fair
2064	Solar Battery	Office Equipment	1	-	Fair
2065	Solar Battery	Office Equipment	1	-	Fair
2066	Solar Battery	Office Equipment	1	-	Fair
2067	Solar Battery	Office Equipment	1	-	Fair
2068	Solar Battery	Office Equipment	1	-	Fair
2069	Solar Battery	Office Equipment	1	-	Fair
2070	Solid Base Plate	Office Equipment	1	-	Fair
2071	Solvent Machine	Office Equipment	1	-	Good
2072	Sony Television	Office Equipment	1	-	Fair
2073	Sound Base Plate, Bs	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2074	Sound Base Plate, Bs	Office Equipment	1	-	Fair
2075	South Automatic Level Machine	Office Equipment	1	-	Good
2076	South Automatic Level Machine	Office Equipment	1	-	Good
2077	South Tato Station N6 (Complete Set)	Office Equipment	1	-	Good
2078	South Total Station N6 (Complete Set)	Office Equipment	1	-	Good
2079	Spacer Disc	Office Equipment	1	-	Fair
2080	Spacer Disc 50.0mm	Office Equipment	1	-	Fair
2081	Spacer Disc, Bs	Office Equipment	1	-	Fair
2082	Spacer Disc, Bs	Office Equipment	1	-	Fair
2083	Spade	Office Equipment	1	-	Good
2084	Spade	Office Equipment	1	-	Good
2085	Spade	Office Equipment	1	-	Good
2086	Spade	Office Equipment	1	-	Good
2087	Spade	Office Equipment	1	-	Good
2088	Spare Batteries for Total Station	Office Equipment	1	-	Good
2089	Spare Batteries for Total Station	Office Equipment	1	-	Good
2090	Spare Battery	Office Equipment	1	-	Poor
2091	Spare Cone for S051	Office Equipment	1	-	Fair
2092	Spare Cone for S052	Office Equipment	1	-	Fair
2093	Spare Cone for Tarl Dynamic Cone Penetrometer	Office Equipment	1	-	Fair
2094	Specific Gravity Apparatus	Office Equipment	1	-	Good
2095	Specific Gravity Frame Water Tank Included	Office Equipment	1	-	Good
2096	Specific Gravity Frame-11-D0612/C	Office Equipment	1	-	Fair
2097	Specific Gravity Tank-11-D0611/3	Office Equipment	1	-	Fair
2098	Specific Gravity Test Set (Bs 812)	Office Equipment	1	-	Good
2099	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2100	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2101	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2102	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2103	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2104	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2105	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2106	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2107	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2108	Specimen Molds 101.6m	Office Equipment	1	-	Fair
2109	Specimen Mold Holder	Office Equipment	1	-	Fair
2110	Specimen Mold Holder	Office Equipment	1	-	Fair
2111	Speed Moisture Tester	Office Equipment	1	-	Good
2112	Speed Moisture Tester	Office Equipment	1	-	Good



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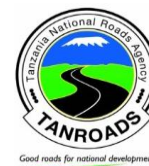


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2113	Speed Moisture Tester	Office Equipment	1	-	Good
2114	Speed Moisture Tester	Office Equipment	1	-	Good
2115	Speed Moisture Tester-19-T0019/F	Office Equipment	1	-	Fair
2116	Speedy Moisture Tester	Office Equipment	1	-	Poor
2117	Speedy Moisture Meter (0 To 50%)	Office Equipment	1	-	Good
2118	Speedy Moisture Tester	Office Equipment	1	-	Fair
2119	Speedy Moisture Tester	Office Equipment	1	-	Fair
2120	Speedy Moisture Tester 20 Gr Capacity	Office Equipment	1	-	Fair
2121	Speedy Moisture Tester 6gr Capacity	Office Equipment	1	-	Fair
2122	Speedy Moisture Tester Complete Set	Office Equipment	1	-	Fair
2123	Speedy Moisture Tester Complete Set	Office Equipment	1	-	Fair
2124	Speedy Moisture Tester	Office Equipment	1	-	Good
2125	Spilt Level (4staves Survey)	Office Equipment	1	-	Good
2126	Spilt Level (4staves Survey)	Office Equipment	1	-	Good
2127	Spilt Level (4staves Survey)	Office Equipment	1	-	Good
2128	Spilt Level (4staves Survey)	Office Equipment	1	-	Good
2129	Spiral Binding Machine	Office Equipment	1	-	Good
2130	Spiral Binding Machine	Office Equipment	1	-	Good
2131	Spiral Binding Machine	Office Equipment	1	-	Good
2132	Spiral Binding Machine	Office Equipment	1	-	Good
2133	Spiral Binding Machine	Office Equipment	1	-	Good
2134	Spiral Binding Machine	Office Equipment	1	-	Good
2135	Spirit Level 1m	Office Equipment	1	-	Good
2136	Spirit Levels For Slaves	Office Equipment	1	-	Good
2137	Spirit Levels For Slaves	Office Equipment	1	-	Good
2138	Spirit Levels For Staves	Office Equipment	1	-	Good
2139	Spirit Levels For Staves	Office Equipment	1	-	Good
2140	Spirit Levels For Staves	Office Equipment	1	-	Good
2141	Spirit Levels For Staves	Office Equipment	1	-	Good
2142	Spirit Levels For Staves	Office Equipment	1	-	Good
2143	Spirit Levels For Staves	Office Equipment	1	-	Good
2144	Spirit Levels For Staves	Office Equipment	1	-	Good
2145	Spirit Levels For Staves	Office Equipment	1	-	Good
2146	Spirit Levels For Staves	Office Equipment	1	-	Good
2147	Spirit Levels For Staves	Office Equipment	1	-	Good
2148	Spirit Levels For Staves	Office Equipment	1	-	Good
2149	Spirit Levels For Staves	Office Equipment	1	-	Good
2150	Spirit Levels For Staves	Office Equipment	1	-	Fair
2151	Spirit Levels For Staves	Office Equipment	1	-	Fair
2152	Spirit Levels For Staves	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2153	Spirit Levels For Staves	Office Equipment	1	-	Fair
2154	Spirit Levels For Staves	Office Equipment	1	-	Fair
2155	Spirit Levels For Staves	Office Equipment	1	-	Fair
2156	Split Molds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2157	Split Molds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2158	Split Molds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2159	Split Molds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2160	Split Molds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2161	Split Molds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2162	Split Moulds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2163	Split Moulds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2164	Split Moulds (152mm Diameter/127mm Height) Fitted With Extension Collar	Office Equipment	1	-	Good
2165	Split Moulds For Ucs	Office Equipment	1	-	Good
2166	Split Surcharge Weight, Bs	Office Equipment	1	-	Fair
2167	Split Surcharge Weight, Bs	Office Equipment	1	-	Fair
2168	Split Surcharge Weight, Bs	Office Equipment	1	-	Fair
2169	Split Surcharge Weight, Bs	Office Equipment	1	-	Fair
2170	Split Surcharge Weight, Bs	Office Equipment	1	-	Fair
2171	Spoon	Office Equipment	1	-	Fair
2172	Spoon	Office Equipment	1	-	Fair
2173	Spoon	Office Equipment	1	-	Fair
2174	Spoon	Office Equipment	1	-	Fair
2175	Spoon	Office Equipment	1	-	Fair
2176	Spoon	Office Equipment	1	-	Fair
2177	Spoon	Office Equipment	1	-	Fair
2178	Spoon	Office Equipment	1	-	Fair



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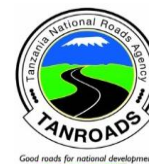


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2179	Spoon	Office Equipment	1	-	Fair
2180	Spoons	Office Equipment	1	-	Good
2181	Spoons	Office Equipment	1	-	Good
2182	Square Shield 460	Office Equipment	1	-	Fair
2183	Square Shield 461	Office Equipment	1	-	Fair
2184	Stabiliser	Office Equipment	1	-	Poor
2185	Stabilizer	Office Equipment	1	-	Good
2186	Stablizer	Office Equipment	1	-	Good
2187	Stablizer	Office Equipment	1	-	Good
2188	Stablizer	Office Equipment	1	-	Good
2189	Stablizer	Office Equipment	1	-	Good
2190	Stablizer Tronic - 20kva	Office Equipment	1	-	Good
2191	Stablizer Taonic Svc 3000va	Office Equipment	1	-	Good
2192	Stacking Plastic Box 520x330x286mm, 491 With Lid	Office Equipment	1	-	Fair
2193	Stacking Plastic Box 520x330x286mm, 491 With Lid	Office Equipment	1	-	Fair
2194	Stacking Plastic Box 520x330x286mm, 491 With Lid	Office Equipment	1	-	Fair
2195	Stacking Plastic Box 580*330*250mm, 461	Office Equipment	1	-	Good
2196	Stad Resistance And Friction Tester	Office Equipment	1	-	Fair
2197	Stainless Oven Tongs	Office Equipment	1	-	Fair
2198	Stainless Steel Mesh Basket 1.7mm Opening	Office Equipment	1	-	Fair
2199	Stainless Steel Mesh Basket 600mm Opening	Office Equipment	1	-	Fair
2200	Stainless Steel Mesh Basket-11-D0612	Office Equipment	1	-	Fair
2201	Stainless Steel Rod Dia 3mm	Office Equipment	1	-	Fair
2202	Stainless Steel Rod Doa 3mm & 100mm Long	Office Equipment	1	-	Fair
2203	Stanadrd Ring And Ball Test Set Complete	Office Equipment	1	-	Good
2204	Stand Compaction Rammer	Office Equipment	1	-	Fair
2205	Standadized Penetrometer	Office Equipment	1	-	Fair
2206	Standard Compaction Mold 100mm Dia	Office Equipment	1	-	Fair
2207	Standard Ductilometer For Ductility Test	Office Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2208	Standard Marshall Compactor	Office Equipment	1	-	Good
2209	Standard Proctor	Office Equipment	1	-	Good
2210	Standard Proctor Mold, Bs	Office Equipment	1	-	Fair
2211	Standard Proctor Mold, Bs	Office Equipment	1	-	Fair
2212	Standard Proctor Mold, Bs	Office Equipment	1	-	Fair
2213	Standard Proctor Rammer Bs 2.5kg	Office Equipment	1	-	Fair
2214	Standard Proctor Rammer, Bs	Office Equipment	1	-	Fair
2215	Standard Proctor Rammer, En, Bs	Office Equipment	1	-	Fair
2216	Standard Proctor Rammer, Eni, Bs	Office Equipment	1	-	Fair
2217	Standard Proctor Test (1 Set)	Office Equipment	1	-	Good
2218	Standard Ring & Ball Apparatus (Astm D 36- 70)	Office Equipment	1	-	Good
2219	Standard Shaft	Office Equipment	1	-	Fair
2220	Standardize Penetration Needles 2.5	Office Equipment	1	-	Fair
2221	Standardize Penetration Needles 2.5	Office Equipment	1	-	Fair
2222	Standardize Penetration Needles 2.5	Office Equipment	1	-	Fair
2223	Standardize Penetration Needles 2.5	Office Equipment	1	-	Fair
2224	Standardize Penetration Needles 2.5	Office Equipment	1	-	Fair
2225	Standardize Penetration Needles 2.5	Office Equipment	1	-	Fair
2226	Standardized Oven	Office Equipment	1	-	Fair
2227	Standardized Penetrometer (Astm D 5-86)	Office Equipment	1	-	Good
2228	Standardized Penetrometer - Automatic	Office Equipment	1	-	Good
2229	Standardized Pycnometers	Office Equipment	1	-	Fair
2230	Standardized Pycnometers	Office Equipment	1	-	Fair
2231	Standardized Pycnometers	Office Equipment	1	-	Fair
2232	Standardized Pycnometers	Office Equipment	1	-	Fair
2233	Standardized Pycnometers	Office Equipment	1	-	Fair
2234	Staniless Steel Tray (300*300mm)	Office Equipment	1	-	Fair
2235	Staniless Steel Tray (500*350mm)	Office Equipment	1	-	Fair
2236	Startime Receiver	Office Equipment	1	-	Fair
2237	Staves Survey	Office Equipment	1	-	Good
2238	Staves Survey	Office Equipment	1	-	Good
2239	Staves Survey	Office Equipment	1	-	Good
2240	Steel Cube Mold 150mm	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2241	Steel Cylinder of Crushing	Office Equipment	1	-	Fair
2242	Steel Cylinder	Office Equipment	1	-	Fair
2243	Steel Cylinder (Tamping Rod, 16mm Steel) Bar	Office Equipment	1	-	Fair
2244	Steel Cylinder of Crushing	Office Equipment	1	-	Fair
2245	Steel Cylinder with Plunger and Base Plate Include Tamping Rod (16mm Dia, 600mm Long Hemispherical Ends) And Cylindrical Metal Measure 115mm Internal Dia, 180mm Depth	Office Equipment	1	-	Good
2246	Steel Cylinder with Plunger and Base Plate Include Tamping Rod (16mm Dia, 600mm Long Hemispherical Ends) And Cylindrical Metal Measure 115mm Internal Dia, 180mm Depth	Office Equipment	1	-	Good
2247	Steel Cylinder with Plunger and Base Plate Include Tamping Rod (16mm Dia, 600mm Long Hemispherical Ends) And Cylindrical Metal Measure 115mm Internal Dia, 180mm Depth	Office Equipment	1	-	Good
2248	Steel Hammer (4kgs)	Office Equipment	1	-	Good
2249	Steel Hammer 1000g	Office Equipment	1	-	Fair
2250	Steel Hammer 4kg	Office Equipment	1	-	Good
2251	Steel Hammer 4kg	Office Equipment	1	-	Good
2252	Steel Hammers (4 Kg)	Office Equipment	1	-	Fair
2253	Steel Hammers (4 Kg)	Office Equipment	1	-	Fair
2254	Steel Hammers (4 Kg)	Office Equipment	1	-	Fair
2255	Steel Hammers (4 Kg)	Office Equipment	1	-	Fair
2256	Steel Mallet 3kg	Office Equipment	1	-	Fair
2257	Steel Rod	Office Equipment	1	-	Fair
2258	Steel Rod	Office Equipment	1	-	Fair
2259	Steel Rod	Office Equipment	1	-	Fair
2260	Steel Rod	Office Equipment	1	-	Fair
2261	Steel Rod	Office Equipment	1	-	Good
2262	Steel Rular	Office Equipment	1	-	Fair
2263	Steel Rule 300mm	Office Equipment	1	-	Fair
2264	Steel Rule 300mm	Office Equipment	1	-	Fair
2265	Steel Rule 300mm	Office Equipment	1	-	Fair
2266	Steel Tape 30m	Office Equipment	1	-	Good
2267	Steel Tape 30m	Office Equipment	1	-	Good
2268	Steel Tape 50 M	Office Equipment	1	-	Fair
2269	Steel Tape 50 M	Office Equipment	1	-	Fair



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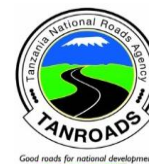


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2270	Steel Tape 50 M	Office Equipment	1	-	Fair
2271	Steel Tape 50 M	Office Equipment	1	-	Fair
2272	Steel Tape 50 M	Office Equipment	1	-	Fair
2273	Steel Tape 50 M	Office Equipment	1	-	Fair
2274	Steel Tape 50 M	Office Equipment	1	-	Fair
2275	Steel Tape 50 M	Office Equipment	1	-	Fair
2276	Steel Tape 50 M	Office Equipment	1	-	Fair
2277	Steel Tape 50 M	Office Equipment	1	-	Fair
2278	Steel Tape 50m	Office Equipment	1	-	Good
2279	Steel Tape 50m	Office Equipment	1	-	Good
2280	Steel Tape 50m	Office Equipment	1	-	Good
2281	Steel Tape 50m	Office Equipment	1	-	Good
2282	Steel Tape 50m	Office Equipment	1	-	Good
2283	Steel Tape 50m	Office Equipment	1	-	Good
2284	Still For Producing Distilled Water at A Rate Of Over 3 Liters Per Hour.	Office Equipment	1	-	Good
2285	Stool	Office Equipment	1	-	Good
2286	Stools, 0.41m High	Office Equipment	1	-	Good
2287	Stools, 1m High	Office Equipment	1	-	Good
2288	Stop Watch	Office Equipment	1	-	Good
2289	Stopwatch Digital	Office Equipment	1	-	Fair
2290	Straight Edge	Office Equipment	1	-	Good
2291	Straight Edge	Office Equipment	1	-	Fair
2292	Straight Edge	Office Equipment	1	-	Fair
2293	Straight Edge	Office Equipment	1	-	Fair
2294	Straight Edge	Office Equipment	1	-	Fair
2295	Straight Edge 3m	Office Equipment	1	-	Good
2296	Straight Edge With 2 Wadges (Cm Division)	Office Equipment	1	-	Fair
2297	Straightedge	Office Equipment	1	-	Fair
2298	Straightedge	Office Equipment	1	-	Fair
2299	Straightedge	Office Equipment	1	-	Fair
2300	Straightedge	Office Equipment	1	-	Fair
2301	Straightedge	Office Equipment	1	-	Fair
2302	Stripping And Loading	Office Equipment	1	-	Fair
2303	Stripping And Loading Gauge	Office Equipment	1	-	Fair
2304	Stul Short	Office Equipment	1	-	Good
2305	Sanction Pump	Office Equipment	1	-	Good
2306	Sanction Pump	Office Equipment	1	-	Good
2307	Super Crest	Office Equipment	1	-	Good
2308	Superave (Gyro)	Office Equipment	1	-	Poor



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2309	Table	Office Equipment	1	-	Good
2310	Table Vibrator 600mm X 400mm	Office Equipment	1	-	Fair
2311	Tamping Bars 25mm Square Area	Office Equipment	1	-	Fair
2312	Tamping Rod Dia 16x400mm	Office Equipment	1	-	Fair
2313	Tampng Rod	Office Equipment	1	-	Fair
2314	Television Hisense	Office Equipment	1	-	Good
2315	Television Screen	Office Equipment	1	-	Good
2316	Temperature Controlling and Cyle Water Bath-Steel	Office Equipment	1	-	Fair
2317	Tensile Splitting Device	Office Equipment	1	-	Fair
2318	Tensile Splitting Device for Compacted Set with Pair Of Loading Strips For 100mm Dia Samples	Office Equipment	1	-	Good
2319	Tensile Splitting Device (Lottman Breaking Head) For Compacted Bituminous Samples Up To 160 Mm (6") Diameter, Complete with Loading Strips For 150 Mm Diameter Samples. Weight 10 Kg Approx..	Office Equipment	1	-	Good
2320	Test Sieve	Office Equipment	1	-	Fair
2321	Test Sieves (Sieve Size 0.075mm-63mm)	Office Equipment	1	-	Fair
2322	Test Sieves 300mm	Office Equipment	1	-	Fair
2323	Testing Sieves +Electric Shaker	Office Equipment	1	-	Fair
2324	Tfot Standard Oven Astm 1754-87 Complete Set with Its Pan	Office Equipment	1	-	Fair
2325	Theoretical Maximum Specific Gravity Of Bituminous Mixes,Gmm	Office Equipment	1	-	Good
2326	Thermometer Astm 13c	Office Equipment	1	-	Fair
2327	Thermometer Readable 0.5c	Office Equipment	1	-	Fair
2328	Thermometer+30+200c, Div. 0.Sac	Office Equipment	1	-	Fair
2329	Thermostat Digital Heating System	Office Equipment	1	-	Fair
2330	Thickness Gauge	Office Equipment	1	-	Good
2331	Thin Film Oven Test (Tfloat) (Astm D1754-87)Set 1	Office Equipment	1	-	Fair
2332	Thin Film Oven Test (Tfot)-81-B0160/C	Office Equipment	1	-	Fair
2333	Thin Firm Oven (Tfot) Set With All Accessories	Office Equipment	1	-	Good
2334	Thin-Film Test Oven	Office Equipment	1	-	Good
2335	Three Gaung Cube Mold 50mm, Astm	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2336	Timed Airlight Container	Office Equipment	1	-	Fair
2337	Tin Dia 90×20mm Al with Cover	Office Equipment	1	-	Fair
2338	Toilet Building	Office Equipment	1	-	Good
2339	Top Con Total Station T.S06	Office Equipment	1	-	Good
2340	Top Pan Digital Balance 421g Capacity, 0.001g With Dkd Certificate	Office Equipment	1	-	Obsolete
2341	Top Penetration Pirton 100mm Dia	Office Equipment	1	-	Fair
2342	Top Penetration Pirton 150mm Dia	Office Equipment	1	-	Fair
2343	Topcon Es105	Office Equipment	1	-	Good
2344	Total Station Approved with Calibration and Anxillaries	Office Equipment	1	-	Good
2345	Total Station Es-65xw0097	Office Equipment	1	-	Good
2346	Total Station Es-65xw0128	Office Equipment	1	-	Good
2347	Total Station Leica T506	Office Equipment	1	-	Good
2348	Total Station Leicia Types,Ts06 With Accessories Such As Batteries, Rapid Charger	Office Equipment	1	-	Good
2349	Total Station Machine (Cygnus)	Office Equipment	1	-	Good
2350	Total Station Machine (Sokkia)	Office Equipment	1	-	Good
2351	Total Station Sokkia Cx102,No 8219	Office Equipment	1	-	Good
2352	Total Station -Topcon Gts 332n	Office Equipment	1	-	Good (Batteries Has Charging Problem)
2353	Total Station (Complete Set with All Accessories)-Geomax Zoom 90	Office Equipment	1	-	Good
2354	Total Station (Complete Set with All Accessories)-Geomax Zoom 91	Office Equipment	1	-	Good
2355	Tramping Bar 25mm Square Area	Office Equipment	1	-	Fair
2356	Transfer Container Mim 350	Office Equipment	1	-	Fair
2357	Transit Box for Total Station	Office Equipment	1	-	Good
2358	Tray 33*38cm	Office Equipment	1	-	Good
2359	Tronic High Precise Full	Office Equipment	1	-	4
2360	Trowel 60×140mm	Office Equipment	1	-	Fair
2361	Troxler Or Similar Nuclear Field Density Testing Machine	Office Equipment	1	-	Good
2362	Trumeter	Office Equipment	1	-	Good
2363	Trumeter Or Equivalent (Wheeled Measuring Meter)	Office Equipment	1	-	Good



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2364	Trumeter/Equivalent Wheeled	Office Equipment	1	-	Good
2365	Trumetr-5500 Electronic Metric	Office Equipment	1	-	Good
2366	Target	Office Equipment	1	-	Good
2367	Ucs Compaction Mold, -34-T0090/A1	Office Equipment	1	-	Fair
2368	Vacuum Desicator With Two Stage Portable Vacuum Pump (1 Set)	Office Equipment	1	-	Good
2369	Vacuum Pump +Motor	Office Equipment	1	-	Fair
2370	Vacuum Pump-86-D2001	Office Equipment	1	-	Fair
2371	Vacuum Type Descicator Dia. 250mm	Office Equipment	1	-	Fair
2372	Vacuum Pump	Office Equipment	1	-	Good
2373	Vacuum Pump 2 Stage Air 9 M3/H	Office Equipment	1	-	Fair
2374	Vacuum Pump	Office Equipment	1	-	Good
2375	Vacuum Pump and Suitable Rubber Tube	Office Equipment	1	-	Good
2376	Vacuum Pump with Plastic Tubing	Office Equipment	1	-	Fair
2377	Vacuum Type Dessicator	Office Equipment	1	-	Fair
2378	Vacuum Type Dessicator	Office Equipment	1	-	Good
2379	Vernier Caliper	Office Equipment	1	-	Good
2380	Vernier Calipers (0-200mm)	Office Equipment	1	-	Good
2381	Vernier Callipers 150ml	Office Equipment	1	-	Good
2382	Vernier Callipers 150ml	Office Equipment	1	-	Good
2383	Vernier Callipers 150ml	Office Equipment	1	-	Good
2384	Vernier Callpers	Office Equipment	1	-	Fair
2385	Vernier Callpers	Office Equipment	1	-	Fair
2386	Vernier Callpers	Office Equipment	1	-	Fair
2387	Vernier Callpers	Office Equipment	1	-	Fair
2388	Vibrating Hammer	Office Equipment	1	-	Good
2389	Vibrating Table	Office Equipment	1	-	Fair
2390	Vibrating Table	Office Equipment	1	-	Good
2391	Vibration Table	Office Equipment	1	-	Good
2392	Vibrostand	Office Equipment	1	-	Good
2393	Vicat Apparatus with Accessories	Office Equipment	1	-	Good
2394	Viscometer Tube Box	Office Equipment	1	-	Good
2395	Viscosity Determination Using Brookfield Thermoses Apparatus with A Thermometer Temperature Control System	Office Equipment	1	-	Good
2396	Visitors Chair	Office Equipment	1	-	Good
2397	Volmetric Flasc 500 ML	Office Equipment	1	-	Fair
2398	Volumetric Flask, Unstoppered 1000 ML	Office Equipment	1	-	Fair



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2399	Walk Distance Meter	Office Equipment	1	-	Good(Battery System Problem)
2400	Wall Shelf	Office Equipment	1	-	Good
2401	Wall Shelf	Office Equipment	1	-	Good
2402	Wall Shelf	Office Equipment	1	-	Good
2403	Warm Water Drier	Office Equipment	1	-	Fair
2404	Wash Bottle	Office Equipment	1	-	Fair
2405	Wash Bottle	Office Equipment	1	-	Fair
2406	Wash Bottle	Office Equipment	1	-	Fair
2407	Wash Bottle	Office Equipment	1	-	Fair
2408	Wash Bottle	Office Equipment	1	-	Fair
2409	Wash Bottle	Office Equipment	1	-	Good
2410	Washing Basin	Office Equipment	1	-	Good
2411	Washing Machine Haier Comp Xqb70-Km12688	Office Equipment	1	-	Moderate
2412	Washing Machine Xqb70-Km12688	Office Equipment	1	-	Good
2413	Watch	Office Equipment	1	-	Good
2414	Watch	Office Equipment	1	-	Good
2415	Water Absorption Test (Complete Set + Scale)	Office Equipment	1	-	Good
2416	Water Bath	Office Equipment	1	-	Fair
2417	Water Bath	Office Equipment	1	-	Fair
2418	Water Bath	Office Equipment	1	-	Good
2419	Water Bath	Office Equipment	1	-	Good
2420	Water Bath	Office Equipment	1	-	Fair
2421	Water Bath	Office Equipment	1	-	Good
2422	Water Bath	Office Equipment	1	-	Good
2423	Water Bath (Thermostatical, Ordinary Type)	Office Equipment	1	-	Good
2424	Water Bath Accurate To 0.1	Office Equipment	1	-	Fair
2425	Water Bath Accurate To 0.2	Office Equipment	1	-	Fair
2426	Water Bath and Device	Office Equipment	1	-	Fair
2427	Water Bath with Capacity Of 20l Volume	Office Equipment	1	-	Good
2428	Water Bath (Thermostatical, Marshall Type)	Office Equipment	1	-	Good
2429	Water Condesor Machine	Office Equipment	1	-	Good
2430	Weighing Lamp Contoller	Office Equipment	1	-	Good
2431	Weighing Lamp Contoller, Estam	Office Equipment	1	-	Good
2432	Weighing Scale, Digital 0.5kg Capacity 0.01gram Accuracy	Office Equipment	1	-	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2433	Weighting Balance with Mirror 300g	Office Equipment	1	-	Good
2434	Weighing Scale. Digital 3.5kg Capacity ,0.1 Gram Occupancy With Under Weighing Device	Office Equipment	1	-	Fair
2435	Weighing Scale 25kg Capacity ,1grm Accuracy	Office Equipment	1	-	Fair
2436	Wet Washing Sieve Attachment for 200mm Sieves	Office Equipment	1	-	Good
2437	Wide - Necked Bottle (5l)	Office Equipment	1	-	Good
2438	Wire Brush No. 26 Gauge	Office Equipment	1	-	Fair
2439	Wizard Compact -Line Semi-Automatic Compression	Office Equipment	1	-	Good
2440	Wooden Box Cupboard	Office Equipment	1	-	Good
2441	Wooden Cupboard	Office Equipment	1	-	Bad
2442	A3 & A4 Size Photocopy Machine	IT Equipment	1	-	Good
2443	Amplifier	IT Equipment	2	-	Good
2444	Apc Ups	IT Equipment	13	-	Good
2445	Binding Machine	IT Equipment	4	-	Fair
2446	Camera	IT Equipment	1	-	Fair
2447	Canovat (Cat 6)	IT Equipment	2	-	Good
2448	Cisco Ip Phone	IT Equipment	20	-	Good
2449	Colour Laserjet Printer	IT Equipment	4	-	Poor
2450	Desktop Computer	IT Equipment	248	-	Good
2451	Digital Weighing Display	IT Equipment	1	-	Good
2452	Digital Weighing Indicator	IT Equipment	2	-	Good
2453	Epson Printer L1300	IT Equipment	1	-	Good
2454	Epson Printer L1455	IT Equipment	1	-	Good
2455	Epson Printer L1455 (Saver Room)	IT Equipment	1	-	Good
2456	Epson Printer M1132	IT Equipment	1	-	Good
2457	Hp Desktop Computer	IT Equipment	9	-	Good
2458	Hp Lasejet Printer P2055 P2055dn	IT Equipment	1	-	Good
2459	Hp Laser Jet Printer	IT Equipment	6	-	Fair
2460	Hp Laser Jet Printer 4250	IT Equipment	1	-	Good
2461	Hp Laser Jet Printer P1005	IT Equipment	1	-	Good
2462	Hp Laserjet Mfp M130nw	IT Equipment	3	-	Good
2463	Hp Laserjet Mfp M180n	IT Equipment	1	-	Good
2464	Hp Laserjet P1102	IT Equipment	2	-	Good
2465	Hp Laserjet P2035	IT Equipment	2	-	Good
2466	Hp Laserjet P2055d	IT Equipment	2	-	Good
2467	Hp Laserjet Printer 700 M712	IT Equipment	1	-	Fair
2468	Hp Laserjet Printer 700 M713	IT Equipment	1	-	Fair



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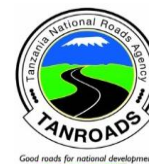


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2469	Hp Laserjet Printer M402 Dn	IT Equipment	1	-	Good
2470	Hp Laserjet Prnter Mfp M277n	IT Equipment	1	-	Good
2471	Hp Laserjet Pro 428dw	IT Equipment	1	-	Good
2472	Hp Laserjet Pro M404dn	IT Equipment	1	-	Good
2473	Hp Laserjet Pro Mfp M125nw	IT Equipment	1	-	Good
2474	Hp Leserjet Mfp M180n	IT Equipment	1	-	Good
2475	Hp Office Jet Pro 7740	IT Equipment	1	-	Good
2476	Hp Office Jet Pro 7741	IT Equipment	1	-	Good
2477	Hp Printer 403dn	IT Equipment	2	-	Fair
2478	Hp Printer- Cp151n	IT Equipment	1	-	Good
2479	Hp Printer Las Jet Pro	IT Equipment	1	-	Good
2480	Hp Printer Laser Jet Pro 5200lx	IT Equipment	1	-	Good
2481	Hp Printer Laser Jet Pro M 404dn	IT Equipment	1	-	Good
2482	Hp Printer Mfp M125	IT Equipment	1	-	Good
2483	Hp Printer Scan Jet Pro 3500f1	IT Equipment	1	-	Good
2484	Hp Printer Smart Tank 515	IT Equipment	1	-	Good
2485	Hp Scan Jet Pro 2500 F1	IT Equipment	1	-	Good
2486	Hp Scanjet 5590	IT Equipment	1	-	Good
2487	Hp Smart Tank 515	IT Equipment	1	-	Good
2488	Imac Computer All In One	IT Equipment	1	-	Good
2489	Image Runner-2425	IT Equipment	1	-	Good
2490	Laptop Computer	IT Equipment	14	-	Fair
2491	Laser Jet Printer Pro 400	IT Equipment	1	-	Good
2492	Lenovo Desktop Computer	IT Equipment	1	-	Good
2493	Mecer - Ups	IT Equipment	2	-	Good
2494	Mobile Phone	IT Equipment	1	-	Good
2495	Pa Amplifier A-230	IT Equipment	1	-	Good
2496	Panasonic Phone (Kx-Ts500mx)	IT Equipment	1	-	Good
2497	Phone	IT Equipment	1	-	Good
2498	Photocopier	IT Equipment	2	-	Fair
2499	Photocopy Machie 2520	IT Equipment	2	-	Fair
2500	Photocopy Machine (Cannon 263or)	IT Equipment	1	-	Good
2501	Photocopy Machine -Canon	IT Equipment	1	-	Good
2502	Photocopy Machine Canon Image Runner 2520	IT Equipment	2	-	Good
2503	Photocopy Machine -lr2420	IT Equipment	1	-	Good
2504	Printer	IT Equipment	52	-	Good
2505	Printer - Hp Laserjet P 1102	IT Equipment	4	-	Good
2506	Printer & Scanner Epson	IT Equipment	1	-	Good
2507	Printer (Hp Color Laserjet M552	IT Equipment	1	-	Fair
2508	Printer Colored	IT Equipment	1	-	Good



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2509	Printer Epson	IT Equipment	1	-	Good
2510	Printer Epson L1300	IT Equipment	1	-	Good
2511	Printer Epson L3150	IT Equipment	2	-	Good
2512	Printer Epson-L3060	IT Equipment	1	-	Good
2513	Printer Hp 1515	IT Equipment	1	-	Fair
2514	Printer Hp Design Jet T630	IT Equipment	1	-	Good
2515	Printer Hp Laserjet	IT Equipment	1	-	Good
2516	Printer Hp Laserjet 700	IT Equipment	1	-	Good
2517	Printer Hp Laserjet P2035	IT Equipment	1	-	Good
2518	Printer Hp Laserjet Pro M404dn	IT Equipment	1	-	Good
2519	Printer Hp Laserjet Pro Mfp M283 Fdw	IT Equipment	1	-	Good
2520	Printer Hp Leser Jet Pro500 Mfp	IT Equipment	1	-	Good
2521	Printer Hp P1005	IT Equipment	1	-	Fair
2522	Printer Hp-M552	IT Equipment	1	-	Fair
2523	Printer Laser Jet	IT Equipment	1	-	Good
2524	Printer LaserJet Cp 1025 Color	IT Equipment	2	-	Fair
2525	Printer Laserjet Hp Jet 7510	IT Equipment	2	-	Fair
2526	Printer Laserjet Pro M102a	IT Equipment	1	-	Good
2527	Printer Laserjet Pro M303dn	IT Equipment	1	-	Good
2528	Printer Leserjet Ener. Me05	IT Equipment	1	-	Fair
2529	Printer Machine	IT Equipment	3	-	Poor
2530	Printer Zebra Zt 410	IT Equipment	1	-	Good
2531	Printers	IT Equipment	6	-	Fair
2532	Printers Color Laserjet Pro Mfp M182n	IT Equipment	2	-	Fair
2533	Projector	IT Equipment	1	-	Poor
2534	Projector Epson Eb S05	IT Equipment	1	-	Good
2535	Rauter Cisco	IT Equipment	1	-	Good
2536	Samsung Monitor	IT Equipment	1	-	Good
2537	Saver	IT Equipment	1	-	Good
2538	Saver	IT Equipment	1	-	Good
2539	Scale Reader	IT Equipment	1	-	Good
2540	Scanner	IT Equipment	6	-	Good
2541	Scanner Hp 2600	IT Equipment	1	-	Good
2542	Scanner L210 Epson	IT Equipment	1	-	Good
2543	Scanner Lide 300	IT Equipment	1	-	Good
2544	Scanner Machine	IT Equipment	2	-	Poor
2545	Sharp Mx -2314 Photocopy Machine	IT Equipment	1	-	Good
2546	Thermal Printing	IT Equipment	2	-	Good
2547	Ups	It Equipment	108	-	Good
2548	Book File Front Grass	Furniture And Fittings	2	0	New
	Chest With Drawer	Furniture And Fittings	19	0	New



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2550	Executive Arm Chair	Furniture And Fittings	11	0	New
2551	Executive Office Chair	Furniture And Fittings	31	0	New
2552	File Shelve (Front Grass)	Furniture And Fittings	2	0	New
2553	Hard Wood Office Table	Furniture And Fittings	2	0	New
2554	Office Chair - Mninga	Furniture And Fittings	4	0	New
2555	Office Chair with Mninga and Steel	Furniture And Fittings	1	0	New
2556	Office Table - Mninga	Furniture And Fittings	27	0	New
2557	Office Table- Mchina	Furniture And Fittings	2	0	New
2558	Pedestal Drawer	Furniture And Fittings	25	0	New
2559	Table Office with Drawer	Furniture And Fittings	2	0	New
2560	Wood Cabinet with Glass - Mninga	Furniture And Fittings	2	0	New
2561	Wooden Cabinet - Mninga	Furniture And Fittings	2	0	New
2562	Wooden Cabinet with Glass-Mninga	Furniture And Fittings	1	0	New
2563	Book Shelf	Furniture And Fittings	7	0	Good
2564	Book Shelf Control 23	Furniture And Fittings	1	0	Good
2565	Conference Chair	Furniture And Fittings	17	0	Good
2566	Dinning Chair	Furniture And Fittings	254	0	Good
2567	Dining Table - Mninga	Furniture And Fittings	9	0	Good
2568	Office Side Table	Furniture And Fittings	4	0	Good
2569	Office Table	Furniture And Fittings	3	0	Good
2570	Office Table -Long	Furniture And Fittings	121	0	Good
2571	Saving Wood Trey	Furniture And Fittings	1	0	Good
2572	Side Computer Table-Mninga	Furniture And Fittings	1	0	Good
2573	Side Table	Furniture And Fittings	6	0	Good
2574	Single Couch	Furniture And Fittings	2	0	Good
2575	Small Table	Furniture And Fittings	1	0	Good
2576	Steel & Mirror Cabinet	Furniture And Fittings	1	0	Good
2577	Steel And Glass Cabinet	Furniture And Fittings	2	0	Good
2578	Wood Book Shelf	Furniture And Fittings	2	0	Good
2579	Wood Cabinet	Furniture And Fittings	2	0	Good
2580	Wood Cabinet - Mninga	Furniture And Fittings	2	0	Good
2581	Wood Office Table	Furniture And Fittings	14	0	Good
2582	Arm Chair(Zebra)	Furniture And Fittings	47	0	Fair
2583	Coffee Table	Furniture And Fittings	2	0	Fair
2584	Executive Chair	Furniture And Fittings	32	0	Fair
2585	Executive Chair (Arm Chair)	Furniture And Fittings	3	0	Fair
2586	Office Chair(White)	Furniture And Fittings	2	0	Fair
2587	Office Safe	Furniture And Fittings	3	0	Fair
2588	Public Speak Table	Furniture And Fittings	1	0	Fair
2589	Round Table	Furniture And Fittings	1	0	Fair



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2590	Small Cabinet	Furniture And Fittings	1	0	Fair
2591	Steel Cabinet	Furniture And Fittings	21	0	Fair
2592	Table Office	Furniture And Fittings	44	0	Fair
2593	Wooden Cabinet	Furniture And Fittings	9	0	Fair
2594	Cabinet	Furniture And Fittings	13	0	Poor
2595	Office Chair	Furniture And Fittings	85	0	Poor
2596	Draw	Furniture And Fittings	2	0	Poor
2597	Office Carbinet	Furniture And Fittings	3	0	Poor
2598	Office Chair	Furniture And Fittings	149	0	Poor
2599	Printer	Furniture And Fittings	3	0	Poor
2600	Water Dispenser	Furniture And Fittings	5	0	Poor
2601	Kitayawa B/Pit	Borrow Pits	1	-	Excellent
2602	Kitasengwa B/Pit	Borrow Pits	1	-	Excellent
2603	Mtili B/Pit	Borrow Pits	1	-	Excellent
2604	Kisyosyo	Borrow Pits	1	-	Excellent
2605	Kisyosyo	Borrow Pits	1	-	Excellent
2606	Chimbuya B/Pit	Borrow Pits	1	-	Excellent
2607	Iwiji B/Pit	Borrow Pits	1	-	Excellent
2608	Nakalulu B/Pit	Borrow Pits	1	-	Excellent
2609	Ibungu B/Pit	Borrow Pits	1	-	Excellent
2610	Ibembwa B/Pit	Borrow Pits	1	-	Excellent
2611	Wasa B/Pit	Borrow Pits	1	-	Excellent
2612	Isalalo B/Pit	Borrow Pits	1	-	Excellent
2613	Tindingoma B/Pit	Borrow Pits	1	-	Excellent
2614	Utambalila B/Pit	Borrow Pits	1	-	Excellent
2615	Ruanda B/Pit	Borrow Pits	1	-	Excellent
2616	Iyula B/Pit	Borrow Pits	1	-	Excellent
2617	Idiwili B/Pit	Borrow Pits	1	-	Excellent
2618	Nyimbili B/Pit	Borrow Pits	1	-	Excellent
2619	Masangula B/Pit	Borrow Pits	1	-	Excellent
2620	Masoko B/Pit	Borrow Pits	1	-	Excellent
2621	Chakwale B/Pit	Borrow Pits	1	-	Excellent
2622	Iwezya B/Pit	Borrow Pits	1	-	Excellent
2623	Itumbula B/Pit	Borrow Pits	1	-	Excellent
2624	Ikumbilo B/Pit	Borrow Pits	1	-	Excellent
2625	Msongwa B/Pit	Borrow Pits	1	-	Excellent
2626	Nyenjele B/Pit	Borrow Pits	1	-	Excellent
2627	Ubungo Office -Lab Equipment	Land	1	-	Excellent
2628	Regional Manager Office	Land	1	-	Excellent
2629	Makuyuni Weighbridge (Plot No. 361, Block D)	Land	1	-	Excellent



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2630	Kimokouwa Weighbridge (Plot No. 01, Block)	Land	1	-	Excellent
2631	Kimokouwa Weighbridge (Plot No. 02, Block)	Land	1	-	Excellent
2632	Chekereni Camp Site	Land	1	-	Excellent
2633	Main Office Block (Rm Office)	Land	1	-	Excellent
2634	Kolo Site	Land	1	-	Excellent
2635	Medeli Site	Land	1	-	Excellent
2636	Buigiri Site	Land	1	-	Excellent
2637	Suguta Site	Land	1	-	Excellent
2638	Mwegamile Site	Land	1	-	Excellent
2639	Mbori Site	Land	1	-	Excellent
2640	Haneti Site	Land	1	-	Excellent
2641	Kinyasi Majengo Site	Land	1	-	Excellent
2642	Ibihwa	Land	1	-	Excellent
2643	Nyankali Site	Land	1	-	Excellent
2644	Msalato Site	Land	1	-	Excellent
2645	Chemba Site	Land	1	-	Excellent
2646	Nala Weigh Bridge	Land	1	-	Excellent
2647	Unkuku Site	Land	1	-	Excellent
2648	Nala Ward	Land	1	-	Excellent
2649	Mpunguzi Site	Land	1	-	Excellent
2650	Nkulabi Site	Land	1	-	Excellent
2651	Mloda Site	Land	1	-	Excellent
2652	Kisima Site	Land	1	-	Excellent
2653	Machenje Site	Land	1	-	Excellent
2654	Kibaigwa Site	Land	1	-	Excellent
2655	Pandambili	Land	1	-	Excellent
2656	Chisokwe Site	Land	1	-	Excellent
2657	Buziku- Camp	Land	1	-	Excellent
2658	Bwanga Cenre	Land	1	-	Excellent
2659	Chato Weighbridge	Land	1	-	Excellent
2660	Bwanga Weighbridge	Land	1	-	Excellent
2661	Regional Manager Office	Land	1	-	Excellent
2662	Kyaka Weighbridge	Land	1	-	Excellent
2663	Mutukula Weighbridge	Land	1	-	Excellent
2664	Kyamyorwa Weighbridge	Land	1	-	Excellent
2665	Nyakahura Weighbridge	Land	1	-	Excellent
2666	Regional Manager Office -Block Ff, Plot No. 335, L.O 901032	Land	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2667	Regional Manager Office -Block Ff, Plot No. 338, L.O 901033	Land	1	-	Excellent
2668	Ilembo Engineering Camp(Mpanda Stalike)- Block Ff, Plot No. 310-315, L.O 901031	Land	1	-	Excellent
2669	Inyonga Weigh Bridge	Land	1	-	Excellent
2670	Mugolokani Weighbridge	Land	1	-	Excellent
2671	Kabungu Weighbridge Costruction Area	Land	1	-	Excellent
2672	Kibondo District Council (Block "C" , Plot No.4, L.O No.905014)	Land	1	-	Excellent
2673	Kasulu Town Council (Block "S" , Plot No.452 & 453, L.O No.1214507)	Land	1	-	Excellent
2674	Kasulu Town Council (Block "S" , Plot No.450, L.O No.1214506)	Land	1	-	Excellent
2675	Kigoma /Ujiji Municipality (Block "A" , Plot No.9, L.O No.1097175)	Land	1	-	Excellent
2676	Kigoma /Ujiji Municipality (Block "A" , Plot No.6, L.O No.1097173)	Land	1	-	Excellent
2677	Kigoma /Ujiji Municipality (Block "A" , Plot No.6, L.O No.1097173)	Land	1	-	Excellent
2678	Regional Manager Office	Land	1	-	Excellent
2679	Material Laboratory Offices	Land	1	-	Excellent
2680	Matundas Weighbridge	Land	1	-	Excellent
2681	Mbugani Weighbridge	Land	1	-	Excellent
2682	Uyole Weighbridge	Land	1	-	Excellent
2683	Mdori East	Land	1	-	Excellent
2684	Mdori West	Land	1	-	Excellent
2685	Toilet-Mdori	Land	1	-	Excellent
2686	Resident Building	Land	1	-	Excellent
2687	Resident Building	Land	1	-	Excellent
2688	Resident Building	Land	1	-	Excellent
2689	Resident Building	Land	1	-	Excellent
2690	Resident Building	Land	1	-	Excellent
2691	Resident Building	Land	1	-	Excellent
2692	Resident Building	Land	1	-	Excellent
2693	Land.	Land	1	-	Excellent
2694	Land.	Land	1	-	Excellent
2695	Material Laboratory Building	Land	1	-	Excellent
2696	Regional Manager Office	Land	1	-	Excellent



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Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2697	Rubana Weighbridge	Land	1	-	Excellent
2698	Nyantare Weighbride Area	Land	1	-	Excellent
2699	Sirari Wb North	Land	1	-	Excellent
2700	Sirari Wb South	Land	1	-	Excellent
2701	Regional Manager Office	Land	1	-	Excellent
2702	Material Laboratory Offices	Land	1	-	Excellent
2703	Matundas Weighbridge	Land	1	-	Excellent
2704	Mbugani Weighbridge	Land	1	-	Excellent
2705	Uyole Weighbridge	Land	1	-	Excellent
2706	Regional Manager Office	Land	1	-	Excellent
2707	Rm Store Area	Land	1	-	Excellent
2708	Rm Material Laboratory Area	Land	1	-	Excellent
2709	Mikese - Wb	Land	1	-	Excellent
2710	Mikese - Wb	Land	1	-	Excellent
2711	Dakawa - Wb	Land	1	-	Excellent
2712	Dakawa - Wb	Land	1	-	Excellent
2713	Mikumi -Wb	Land	1	-	Excellent
2714	Mikumi -Wb	Land	1	-	Excellent
2715	Ifakara Camp House	Land	1	-	Excellent
2716	Mikumi Camp House	Land	1	-	Excellent
2717	Kihonda Old Wb	Land	1	-	Excellent
2718	Mailikumi Camp	Land	1	-	Excellent
2719	Mtambaswala Type I	Land	1	-	Excellent
2720	Mtambaswala Type Ii	Land	1	-	Excellent
2721	Mangaka Camp	Land	1	-	Excellent
2722	Rm Office	Land	1	-	Excellent
2723	Ndumbwe	Land	1	-	Excellent
2724	Wikichi	Land	1	-	Excellent
2725	Makambako Wb	Land	1	-	Excellent
2726	Igosi	Land	1	-	Excellent
2727	Utweve	Land	1	-	Excellent
2728	Madobole	Land	1	-	Excellent
2729	Figanga	Land	1	-	Excellent
2730	Nyaliva	Land	1	-	Excellent
2731	Soliwaya	Land	1	-	Excellent
2732	Figanga	Land	1	-	Excellent
2733	Ilembula	Land	1	-	Excellent
2734	Lusitu Shule	Land	1	-	Excellent
2735	Nundu	Land	1	-	Excellent
2736	Madobole	Land	1	-	Excellent
2737	Ludewa Mjini	Land	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2738	Nyombo	Land	1	-	Excellent
2739	Wende	Land	1	-	Excellent
2740	Lilondo Village Title No: 8866- Mbylr	Land	1	-	Excellent
2741	Sisi Kwa Sisi	Land	1	-	Excellent
2742	Luhimba	Land	1	-	Excellent
2743	Luhimba	Land	1	-	Excellent
2744	Lipokela Wb	Land	1	-	Excellent
2745	Lipokela	Land	1	-	Excellent
2746	Masonya Camp	Land	1	-	Excellent
2747	Buruma Wb North	Land	1	-	Excellent
2748	Buruma Wb South	Land	1	-	Excellent
2749	Tugutu	Land	1	-	Excellent
2750	Nyakabindi Camp	Land	1	-	Excellent
2751	Nyakabindi Weighbridge	Land	1	-	Excellent
2752	Luguru Camp	Land	1	-	Excellent
2753	Malampaka Camp	Land	1	-	Excellent
2754	Eneo La Kimali-Eneo La Kiwanja La Kokoto- Quarry Area	Land	1	-	Excellent
2755	Eneo La Malampaka- Njiapanda Eneo La Kiwanja Cha Kokoto- Quarry Area (Plot No.411)	Land	1	-	Excellent
2756	Eneo La Malampaka- Njiapanda Eneo La Kiwanja Cha Kokoto- Quarry Area (Plot No.412)	Land	1	-	Excellent
2757	Eneo La Malampaka- Njiapanda Eneo La Kiwanja Cha Kokoto- Quarry Area (Plot No.413)	Land	1	-	Excellent
2758	Eneo La Malampaka- Njiapanda Eneo La Kiwanja Cha Kokoto- Quarry Area (Plot No.414)	Land	1	-	Excellent
2759	Mzani Wa Njuki	Land	1	-	Excellent
2760	Kambi Ya Kisasida (Mh Mshauri Na Mkandarasi)	Land	1	-	Excellent
2761	Maabara Ya Njuki	Land	1	-	Excellent
2762	Mzani Wa Itigi	Land	1	-	Excellent
2763	Kambi Ya Njuki (Mh Mshauri Na Mkandarasi)	Land	1	-	Excellent
2764	Kambi Ya Itigi (Mh Mshauri Na Mkandarasi)	Land	1	-	Excellent
2765	Kambi Ya Watumishi (Trm) Itigi	Land	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2766	Regional Manager Office-Plot No. 1,2,3&4 Block B - Land Office No. 538008	Land	1	-	Excellent
2767	Nkangamo Weighbridge Plot No. 1,Block E, Land Office No. 589580	Land	1	-	Excellent
2768	Nkangamo Weighbridge Plot No. 18 Block D, Land Office No. 589588	Land	1	-	Excellent
2769	Mpemba Weighbridge Plot No. 6 Block H, Land Office No. 994922	Land	1	-	Excellent
2770	Wb Puge East	Land	1	-	Excellent
2771	Wb Puge West	Land	1	-	Excellent
2772	Wb Ilolangulu	Land	1	-	Excellent
2773	Wb Mkolye East	Land	1	-	Excellent
2774	Wb Mkolye West	Land	1	-	Excellent
2775	Nyahua Camp	Land	1	-	Excellent
2776	Kizengi Camp	Land	1	-	Excellent
2777	Mlogolo Camp	Land	1	-	Excellent
2778	Administration Area (24,557.42 M2)	Land	1	-	Excellent
2779	Material Area	Land	1	-	Excellent
2780	Store Area	Land	1	-	Excellent
2781	Pongwe Area (66,165m2)	Land	1	-	Excellent
2782	Kange Area (22,422m2)	Land	1	-	Excellent
2783	Football Area Kange	Land	1	-	Excellent
2784	Horohoro Area (13,472.40 M2)	Land	1	-	Excellent
2785	Misima Camp (43,635m2)	Land	1	-	Excellent
2786	Misima Wb (33,659m2)	Land	1	-	Excellent
2787	Kwachaga (33,659m2)	Land	1	-	Excellent
2788	Kwasunga (35,135m2)	Land	1	-	Excellent
2789	Vibaoni (94,544m2)	Land	1	-	Excellent
2790	Segera (5,668 M2)	Land	1	-	Excellent
2791	Generator Room- Kurasini Wb	Office Building	1	-	Excellent
2792	Main Office Block- Kurasini Wb	Office Building	1	-	Excellent
2793	Toilet Block - Kurasini Wb	Office Building	1	-	Excellent
2794	Toilet Block - Kunduchi Wb	Office Building	1	-	Excellent
2795	Toilet Block-Kibanda Cha Mkaa	Office Building	1	-	Excellent
2796	Security Block- Mbezi Stand	Office Building	1	-	Excellent
2797	Rm Eng-TECU & Wb Office	Office Building	1	-	Excellent
2798	Rm - Driver's Lounge	Office Building	1	-	Excellent
2799	Water Treatment Plant	Office Building	1	-	Excellent
2800	Fence Kunduchi - Wb	Office Building	1	-	Excellent



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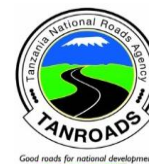


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2801	Weighbridge Vigwaza Camp (Plot No 1)	Office Building	1	-	Excellent
2802	Weighbridge Vigwaza Camp (Plot No 3)	Office Building	1	-	Excellent
2803	Msata W/B Camp Block (Plot No 1)	Office Building	1	-	Excellent
2804	Tanroads Msolwa Camp (Block No 3)	Office Building	1	-	Excellent
2805	Tanroad Lugoba Camp (Plot No 1)	Office Building	1	-	Excellent
2806	Weighbridge Vigwaza Camp (Plot No 2)	Office Building	1	-	Excellent
2807	Weighbridge Msata Camp (Plot No 2)	Office Building	1	-	Excellent
2808	Tanroad Msolwa Camp (Plot No 1)	Office Building	1	-	Excellent
2809	Pagaye In Kibiti District(Plot No 1)	Office Building	1	-	Excellent
2810	Mkongo In Rufiji District (Plot No 1)	Office Building	1	-	Excellent
2811	Kingani In Bagamoyo Urban Area (Plot No 174)	Office Building	1	-	Excellent
2812	Uchembe In Kibiti District (Plot No 1)	Office Building	1	-	Excellent
2813	Crdb In Kibiti Town Ship (Plot No 1)	Office Building	1	-	Excellent
2814	Mkuranga District (Plot No 95)	Office Building	1	-	Excellent
2815	TANROADS Ikwiriri Camp (Plot No 1)	Office Building	1	-	Excellent
2816	TANROADS Misugusugu Camp (Plot No 1)	Office Building	1	-	Excellent
2817	Wenda Office Building North	Office Building	1	-	Excellent
2818	Generator House	Office Building	1	-	Excellent
2819	Public Toilet	Office Building	1	-	Excellent
2820	Security House	Office Building	1	-	Excellent
2821	Security House (Wim)	Office Building	1	-	Excellent
2822	Wenda Office Building South	Office Building	1	-	Excellent
2823	Public Toilet	Office Building	1	-	Excellent
2824	Security House	Office Building	1	-	Excellent
2825	Security House (Wim)	Office Building	1	-	Excellent
2826	Rm Office Building	Office Building	1	-	Excellent
2827	Workshop Shade	Office Building	1	-	Excellent
2828	Material Lab Store	Office Building	1	-	Excellent
2829	Store Building	Office Building	1	-	Excellent
2830	Toilet Block	Office Building	1	-	Excellent
2831	Archives	Office Building	1	-	Excellent
2832	Mutukula Office Building	Office Building	1	-	Excellent
2833	Generator House	Office Building	1	-	Excellent
2834	Security Rooms	Office Building	1	-	Excellent
2835	Security Rooms	Office Building	1	-	Excellent
2836	Kyamyorwa Office Building	Office Building	1	-	Excellent
2837	Store Building	Office Building	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2838	Security Rooms	Office Building	1	-	Excellent
2839	Security Rooms	Office Building	1	-	Excellent
2840	Toilet Block	Office Building	1	-	Excellent
2841	Toilet Block	Office Building	1	-	Excellent
2842	Toilet Block	Office Building	1	-	Excellent
2843	Canteen	Office Building	1	-	Excellent
2844	Kitchen	Office Building	1	-	Excellent
2845	Residential Building	Office Building	1	-	Excellent
2846	Residential Building	Office Building	1	-	Excellent
2847	Residential Building	Office Building	1	-	Excellent
2848	Residential Building	Office Building	1	-	Excellent
2849	Police Building	Office Building	1	-	Excellent
2850	Toilet Block	Office Building	1	-	Excellent
2851	Nangurukuru Weighbridge Office	Office Building	1	-	Excellent
2852	Nangurukuru Security Building	Office Building	1	-	Excellent
2853	Nangurukuru Generator House	Office Building	1	-	Excellent
2854	Mingoyo North Building	Office Building	1	-	Excellent
2855	Mingoyo Security House	Office Building	1	-	Excellent
2856	Mingoyo Generator House	Office Building	1	-	Excellent
2857	Mingoyo South Building	Office Building	1	-	Excellent
2858	Mingoyo Generator House	Office Building	1	-	Excellent
2859	Rm Office Building	Office Building	1	-	Excellent
2860	Laboratory Building	Office Building	1	-	Excellent
2861	Kitchen Building	Office Building	1	-	Excellent
2862	Security House	Office Building	1	-	Excellent
2863	Generator House	Office Building	1	-	Excellent
2864	Office Fence	Office Building	1	-	Excellent
2865	Parking Shades	Office Building	1	-	Excellent
2866	Mdori East	Office Building	1	-	Excellent
2867	Mdori West	Office Building	1	-	Excellent
2868	Toilet-Mdori	Office Building	1	-	Excellent
2869	Resident Building	Office Building	1	-	Excellent
2870	Resident Building	Office Building	1	-	Excellent
2871	Resident Building	Office Building	1	-	Excellent
2872	Resident Building	Office Building	1	-	Excellent
2873	Resident Building	Office Building	1	-	Excellent
2874	Resident Building	Office Building	1	-	Excellent
2875	Resident Building	Office Building	1	-	Excellent
2876	Matundas Weighbridge Office	Office Building	1	-	Excellent
2877	Matundas Security Building	Office Building	1	-	Excellent
2878	Matundas Security Building	Office Building	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2879	Matundas Parking and Generator Area	Office Building	1	-	Excellent
2880	Matundas Staff House	Office Building	1	-	Excellent
2881	Matundas Staff House	Office Building	1	-	Excellent
2882	Uyole Weighbridge Office	Office Building	1	-	Excellent
2883	Mbugani Weighbridge Office	Office Building	1	-	Excellent
2884	Mbugani Public Toilet Office	Office Building	1	-	Excellent
2885	Mbugani Borehole	Office Building	1	-	Excellent
2886	Matundas Public Toilet Building	Office Building	1	-	Excellent
2887	Matundas Borehole	Office Building	1	-	Excellent
2888	Regional Manager Office	Office Building	1	-	Excellent
2889	Regional Manager Office	Office Building	1	-	Excellent
2890	Material Laboratory Offices	Office Building	1	-	Excellent
2891	Material Laboratory Offices	Office Building	1	-	Excellent
2892	Material Laboratory Offices	Office Building	1	-	Excellent
2893	Rm Staff Toilet	Office Building	1	-	Excellent
2894	Mbugani Borehole	Office Building	1	-	Excellent
2895	Matundas Borehole	Office Building	1	-	Excellent
2896	Borehole-Camp House	Office Building	1	-	Excellent
2897	Dakawa Weighbridge Building - South	Office Building	1	-	Excellent
2898	Dakawa Wb Generator House	Office Building	1	-	Excellent
2899	Security House	Office Building	1	-	Excellent
2900	Security House	Office Building	1	-	Excellent
2901	Police Booth	Office Building	1	-	Excellent
2902	Public Toilet	Office Building	1	-	Excellent
2903	Road Side Cabinet House	Office Building	1	-	Excellent
2904	Mingoyo Generator House	Office Building	1	-	Excellent
2905	Dakawa Yard	Office Building	1	-	Excellent
2906	Dakawa Weighbridge - North	Office Building	1	-	Excellent
2907	Security House	Office Building	1	-	Excellent
2908	Security House	Office Building	1	-	Excellent
2909	Police Booth	Office Building	1	-	Excellent
2910	Road Side Cabinet House	Office Building	1	-	Excellent
2911	Public Toilet	Office Building	1	-	Excellent
2912	Dakawa Yard	Office Building	1	-	Excellent
2913	Mikese Weighbridge Building- South	Office Building	1	-	Excellent
2914	Generator House	Office Building	1	-	Excellent
2915	Police Booth	Office Building	1	-	Excellent
2916	Road Side Cabinet House	Office Building	1	-	Excellent
2917	Mikese Yard	Office Building	1	-	Excellent
2918	Mikese Weighbridge Building - North	Office Building	1	-	Excellent
2919	Police Booth	Office Building	1	-	Excellent



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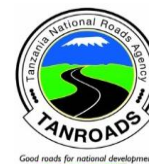


Notes to the Financial Statements (continued)

S/N	Asset Description	Asset Class	Qty	Cost	Condition
2920	Road Side Cabinet House	Office Building	1	-	Excellent
2921	Mikumi Weighbridge Building - North	Office Building	1	-	Excellent
2922	Public Toilet	Office Building	1	-	Excellent
2923	Generator House	Office Building	1	-	Excellent
2924	Police Booth	Office Building	1	-	Excellent
2925	Roadside Cabinet House	Office Building	1	-	Excellent
2926	Security House	Office Building	1	-	Excellent
2927	Mikese Yard	Office Building	1	-	Excellent
2928	Mikumi Weighbridge Building- South	Office Building	1	-	Excellent
2929	Police Booth	Office Building	1	-	Excellent
2930	Road Side Cabinet House	Office Building	1	-	Excellent
2931	Rm Office Building	Office Building	1	-	Excellent
2932	Laboratory Building	Office Building	1	-	Excellent
2933	Kitchen Building	Office Building	1	-	Excellent
2934	Security House	Office Building	1	-	Excellent
2935	Generator House	Office Building	1	-	Excellent
2936	Morogoro Office Building	Office Building	1	-	Excellent
2937	Material Laboratory Building	Office Building	1	-	Excellent
2938	Store Building	Office Building	1	-	Excellent
2939	Ifakara Camp House I -North	Office Building	1	-	Excellent
2940	Ifakara Camp House II	Office Building	1	-	Excellent
2941	Ifakara Camp House Multiple	Office Building	1	-	Excellent
2942	Ifakara Camp House III	Office Building	1	-	Excellent
2943	Ifakara Camp House Iv	Office Building	1	-	Excellent
2944	Ifakara Camp House V	Office Building	1	-	Excellent
2945	Ifakara Camp Store House	Office Building	1	-	Excellent
2946	Ifakara Camp Generator House	Office Building	1	-	Excellent
2947	Ifakara Camp Office Building (TECU)	Office Building	1	-	Excellent
2948	Ifakara Camp Office Building (TARURA)	Office Building	1	-	Excellent
2949	Ifakara Camp Store Building	Office Building	1	-	Excellent
2950	Ifakara Camp House I - South	Office Building	1	-	Excellent
2951	Ifakara Camp House II	Office Building	1	-	Excellent
2952	Ifakara Camp House III	Office Building	1	-	Excellent
2953	Ifakara Camp House Office Building	Office Building	1	-	Excellent
2954	Ifakara Camp House I	Office Building	1	-	Excellent
2955	Ifakara Camp House I	Office Building	1	-	Excellent
2956	Ifakara Camp R.E House	Office Building	1	-	Excellent
2957	Ifakara Camp Bridge Engineer House	Office Building	1	-	Excellent
2958	Ifakara Camp Laundry I	Office Building	1	-	Excellent
2959	Ifakara Camp Laundry II	Office Building	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
2960	Ifakara Camp Public Toilet I	Office Building	1	-	Excellent
2961	Ifakara Camp Public Toilet II	Office Building	1	-	Excellent
2962	Mikumi Camp House Type I	Office Building	1	-	Excellent
2963	Mikumi Camp House Type II	Office Building	1	-	Excellent
2964	Mikumi Camp House Type III	Office Building	1	-	Excellent
2965	Mikumi Camp House Type Iv	Office Building	1	-	Excellent
2966	Mikumi Camp House Type V	Office Building	1	-	Excellent
2967	Mikumi Camp Equipment Store	Office Building	1	-	Excellent
2968	Mikumi Camp Garage	Office Building	1	-	Excellent
2969	Kihonda Weighbridge Toilet Building	Office Building	1	-	Excellent
2970	Bore Hole- Dakawa	Office Building	1	-	Excellent
2971	Bore Hole- Mikese	Office Building	1	-	Excellent
2972	Water Tower - Mikumi Wb	Office Building	1	-	Excellent
2973	Parking Shades	Office Building	1	-	Excellent
2974	Water Tower - Mikumi Camp	Office Building	1	-	Excellent
2975	Residential Building Type 1	Office Building	1	-	Excellent
2976	Residential Building Type II	Office Building	1	-	Excellent
2977	Residential Building Type II	Office Building	1	-	Excellent
2978	Residential Building Type II	Office Building	1	-	Excellent
2979	Residential Building Type II	Office Building	1	-	Excellent
2980	Residential Building Multiple	Office Building	1	-	Excellent
2981	Residential Building Multiple	Office Building	1	-	Excellent
2982	Laundry Building	Office Building	1	-	Excellent
2983	Residential Building	Office Building	1	-	Excellent
2984	Residential House Type I	Office Building	1	-	Excellent
2985	Residential House Type I	Office Building	1	-	Excellent
2986	Residential House Type II	Office Building	1	-	Excellent
2987	Residential House Type I	Office Building	1	-	Excellent
2988	Rm- Office Building	Office Building	1	-	Excellent
2989	Material Laboratory Building	Office Building	1	-	Excellent
2990	Office Building- Dott	Office Building	1	-	Excellent
2991	Ndumbwe Wb Rest House Building	Office Building	1	-	Excellent
2992	Usagara Weighbridge Admin Block Rm Office	Office Building	1	-	Excellent
2993	Toilet Block	Office Building	1	-	Excellent
2994	Security Block	Office Building	1	-	Excellent
2995	Security Block	Office Building	1	-	Excellent
2996	Generator Block	Office Building	1	-	Excellent
2997	Resident Building	Office Building	1	-	Excellent
2998	Resident Building	Office Building	1	-	Excellent
2999	Resident Building	Office Building	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
3000	Resident Building	Office Building	1	-	Excellent
3001	Resident Building	Office Building	1	-	Excellent
3002	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3003	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3004	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3005	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3006	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3007	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3008	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3009	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3010	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3011	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3012	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3013	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3014	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3015	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3016	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3017	Njombe -Mronga/Makete House	Office Building	1	-	Excellent
3018	Water Well	Office Building	1	-	Excellent
3019	Nkangamo Weighbridge Office	Office Building	1	-	Excellent
3020	Nkangamo Security Building	Office Building	1	-	Excellent
3021	Nkangamo Security Building	Office Building	1	-	Excellent
3022	Nkangamo Toilet Building	Office Building	1	-	Excellent
3023	Mpemba Isongole Weighbridge Office	Office Building	1	-	Excellent
3024	Mpemba Isongole Security Building	Office Building	1	-	Excellent
3025	Mpemba Isongole Security Building	Office Building	1	-	Excellent
3026	Mpemba Isongole Toilet Building	Office Building	1	-	Excellent
3027	Drivers Office Building	Office Building	1	-	Excellent
3028	Material Laboratory Building	Office Building	1	-	Excellent
3029	Public Toilet Building	Office Building	1	-	Excellent
3030	Security Building	Office Building	1	-	Excellent
3031	Pongwe South	Office Building	1	-	Excellent
3032	Pongwe North	Office Building	1	-	Excellent
3033	Horohoro East	Office Building	1	-	Excellent
3034	Horohoro West	Office Building	1	-	Excellent
3035	Misima	Office Building	1	-	Excellent
3036	Kwachaga	Office Building	1	-	Excellent
3037	Kange	Office Building	1	-	Excellent
3038	Bwagamacho	Office Building	1	-	Excellent
3039	Store	Office Building	1	-	Excellent
3040	Kwasunga Camp	Office Building	1	-	Excellent



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S/N	Asset Description	Asset Class	Qty	Cost	Condition
3041	Vibaoni Camp (Kwambwembwele)	Office Building	1	-	Excellent
3042	Ilindi	Quarries	1	-	Excellent
3043	Mazombe	Quarries	1	-	Excellent
3044	Isimila	Quarries	1	-	Excellent
3045	Kinyanambo A	Quarries	1	-	Excellent
3046	Mtili	Quarries	1	-	Excellent
3047	Ndolela	Quarries	1	-	Excellent
3048	Nyamihuu	Quarries	1	-	Excellent
3049	Kiwira	Quarries	1	-	Excellent
3050	Kisyosyo	Quarries	1	-	Excellent
3051	Inyala	Quarries	1	-	Excellent
3052	Kiwira	Quarries	1	-	Excellent
3053	Kisyosyo	Quarries	1	-	Excellent
3054	Inyala	Quarries	1	-	Excellent
3055	Chimbuya	Quarries	1	-	Excellent
3056	Nkangamo	Quarries	1	-	Excellent
3057	Nero (Igamba)	Quarries	1	-	Excellent
3058	Ikana	Quarries	1	-	Excellent
3059	Nandanga	Quarries	1	-	Excellent

