



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



DAR RAPID TRANSIT AGENCY (DART)

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2025**

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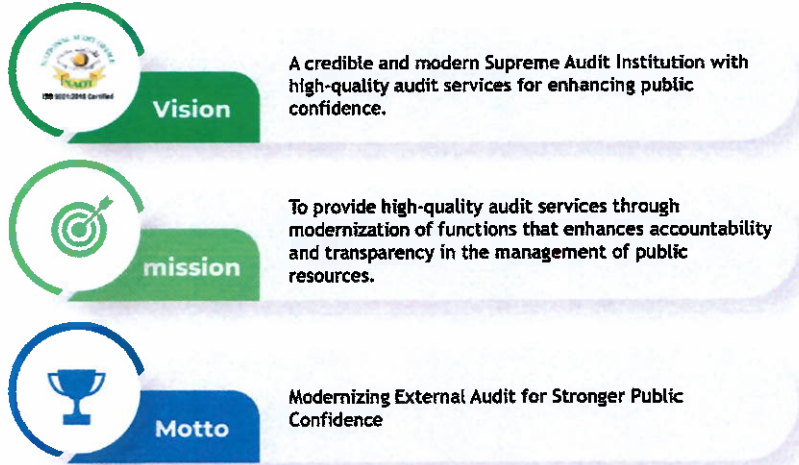
AR/LG/DART/2024/25

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.

NAOT Vision, Mission & Motto



The graphic consists of three horizontal bars, each with an icon on the left and text on the right. The top bar is green and features the NAOT logo icon. The middle bar is green and features a target icon. The bottom bar is blue and features a trophy icon.

- Vision:** A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.
- Mission:** To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.
- Motto:** Modernizing External Audit for Stronger Public Confidence



Core Values



The graphic displays six core values, each with an icon and a description. The icons are arranged in two columns of three.

- Independence and Objectivity:** We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.
- Integrity:** We observe and maintain high ethical standards and rules of law in the delivery of audit services.
- 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.
- Creativity and Innovation:** We encourage, create and innovate value-adding ideas for the improvement of audit services.
- Team Work Spirit:** We value and work together with internal and external stakeholders.

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Abbreviations

AFCS	Automated Fare Collection System
AFD	French Development Agency
AfDB	African Development Bank
BiDMIS	Billing and Debt Management Information Systems
BRT	Bus Rapid Transit
CAG	Controller and Auditor General
CBD	Central Business District
DART	Dar es Salaam Rapid Transit Agency
DMDP	Dar es Salaam Metropolitan Development Project
DUTP	Dar es Salaam Urban Transport Project
EFD	Electronic Fiscal Device
GCC	General Conditions of Contract
ICT	Information Communication Technology
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
ITS	Intelligent Transport System
JICA	Japan International Cooperation Agency
LATRA	Land Transport Regulatory Authority
LGRCIS	Local Government Revenue Collection Information System
MAB	Ministerial Advisory Board
MOH	Ministry of Health
MOU	Memorandum of Understanding
MOW	Ministry of Water
MoWT	Ministry of Works and Transport
MoCLA	Ministry of Constitutional and Legal Affairs
MLHSD	Ministry of Land, Housing and Human Settlement Development
NHIF	National Health Insurance Fund
NIT	National Institute of Transport
PAC	Public Accounts Committee
PAP	Projects Affected Person(s)
PAR	Project Appraisal Report
PMC	Project Management Consultant
PMO	Prime Minister's Office
PMO-RALG	Prime Minister's Office Regional Administration and Local Government
PO-PSMGG	President's Office Public Service Management and Good Governance
POS	Point of Sale
PPP	Public Private Partnership
RAP	Resettlement Action Plans
TANORADS	Tanzania National Roads Agency
TBA	Tanzania Building Agency
TEMESA	Tanzania Electrical, Mechanical, and Electronics Service Agency
TR	Treasury Registrar
TRA	Tanzania Revenue Authority
TSP	Transitional Service Provider

TTCL	Tanzania Telecommunication Company Limited
TMA	Tanzania Meteorological Agency
TZS	Tanzania Shilling
UDART	Usafiri Dar es Salaam Rapid Transit
USD	United States Dollar
VAT	Value Added Tax



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson,
Ministerial Advisory Board (MAB),
Dar Rapid Transit Agency (DART),
P. O. Box 38456,
DAR ES SALAAM, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Dar Rapid Transit Agency (DART), which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and 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 the Dar Rapid Transit Agency (DART) as at 30 June 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in 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 Dar Rapid Transit Agency (DART) 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.

Emphasis of Matter

I draw attention to Note 96 of the financial statements, which relates to event after reporting date. Management has disclosed a subsequent event that occurred during and after the General Election on 29 October 2025, causing damage to BRT infrastructures and operational disruptions. The actual extent of loss and the costs for the rehabilitation of the affected infrastructure have been estimated to be TZS 12,455,915,595 as at the date of my audit in December 2025.

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 Honourable Minister's Statement and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to 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, or 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 prior to 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 on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism 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 in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing 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, the 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.

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 conducted a compliance audit on the procurement of works, goods and services by Dar Rapid Transit Agency (DART) for the year ended 30 June 2025 as per the Public Procurement Act, 2023 the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that, except for the matters described below, Dar Rapid Transit Agency (DART) generally complied, in all material respects, with the requirements of the Public Procurement laws of Tanzania.

(i) Sale of Service Agreement to Dar Metro Limited Without Approval by the PPP Steering Committee

My review of the procurement and contract management for service providers under BRT Phase II project identified significant weaknesses in adherence to the PPP legal and regulatory framework, particularly in relation to changes in project structure and governance without proper authorization. I revealed that the service agreement originally awarded to Metro Link City Company Limited was sold and effectively transferred to Dar Metro Limited without obtaining prior written approvals from the PPP Steering Committee and the Minister responsible for finance, as required by the PPP Regulations and the PPP Act (Amendment), 2023. In addition, the originally approved Special Purpose Vehicle, Dar City Phase Two Limited, was replaced in practice by Dar Metro Limited without documented due diligence or revalidation of capacity and without mandatory regulatory approvals, exposing the Agency to legal, operational, and financial risks.

(ii) Signing of PPP Contracts Before Establishment of Required SPVs

Contrary to the requirement of Section 18A (1) of the Public Private Partnership (Amendment) Act, 2023, which mandates a private party to establish a legally registered Special Purpose Vehicle (SPV) before signing a PPP agreement to ensure legal capacity, accountability, and proper risk allocation, my review of procurement and contract management revealed that DART entered into PPP-related contracts with service providers before their SPVs were fully

established and registered. Contracts were executed while the SPV formation process was still ongoing, thereby exposing the Agency and the Government to legal, financial, and operational risks associated with engaging entities that lacked the requisite legal standing at the time of contract execution.

(iii) Inadequate Due Diligence Assessment of Service Providers' Legal Capacity, Technical Capability, and Past Performance

Regulations 39(3) and 57(1) of the PPP Regulations, 2020 require contracting authorities to conduct comprehensive pre-qualification and due diligence assessments to verify bidders' legal capacity, technical competence, financial capability, regulatory compliance, and past performance. These requirements are intended to ensure that only qualified and experienced service providers are awarded PPP contracts and to safeguard the integrity, transparency, and risk management of the procurement process.

To the contrary, my review of procurement revealed that DART awarded contract to service provider without adequate due diligence, including its limited operational history and without evidence of verified experience, financial capacity, or past performance, which later resulted in the sale of the contract to another entity.

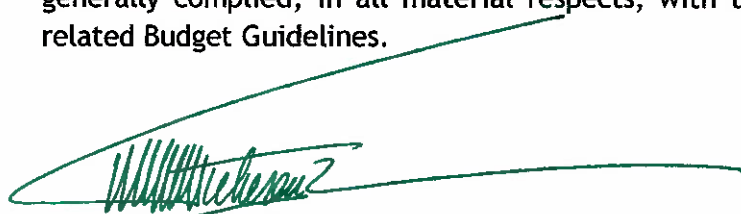
1.2.2 Compliance With the Budget Act and Other Budget Guidelines

Subject matter: Budget Formulation and Execution

I conducted a compliance audit on budget formulation and execution by Dar Rapid Transit Agency (DART) for the year ended 30 June 2025 as per the Budget Act, Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

Based on the audit procedures performed, I conclude that Dar Rapid Transit Agency (DART) generally complied, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania,
March 2026



2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2025

2.1 INTRODUCTION

In pursuant to the Tanzania Financial Reporting Standard No.1 on report by those charged with governance, the Ministerial Advisory Board (MAB) for Dar Rapid Transit Agency (DART) have the pleasure in submitting their report, together with the audited financial statements for the financial year ended 30 June 2025, which disclose the situation of the Dar Rapid Transit Agency (DART).

2.2 ESTABLISHMENT

The Dar Rapid Transit Agency (DART) is one of the semi-autonomous public organizations currently charged under the Prime Minister's Office -Regional Administration and Local Government (PMO-RALG). It was established under the Prime Minister's Office Regional Administration and Local Government (PMO-RALG) by The Executive Agencies (The Dar Rapid Transit Agency) (Establishment) Order, 2007 issued through Government Notice Number 120 of 25 May 2007. The said Order was made under Section 3 of the Executive Agencies Act, Number 30 of 1997, CAP. 245 (as amended). The Agency is mandated to perform the following three main functions. First, to establish and operate the Bus Rapid Transit (BRT) system in Dar es Salaam. Second, to ensure the orderly flow of traffic on urban streets and roads. Third; to ensure effective management of the Agency.

2.3 VISION

Affordable, reliable and modern urban mobility for sustainable development

2.4 MISSION

To provide quality urban public transport services through establishing, operating mass transit system and effective management of mobility for sustainable development

2.5 CORE VALUES

The Agency 's core values are:-

- (a) Integrity;
- (b) Safety and Reliability;
- (c) Sustainability;
- (d) Customer focused;
- (e) Teamwork and collaboration;
- (f) Innovativeness and Scalability.

2.6 PRINCIPAL ACTIVITIES

The Agency is responsible for establishing and operating the Bus Rapid Transit (BRT) System in Dar es Salaam, ensuring the orderly flow of traffic on urban streets and roads and ensuring effective Management of the Agency through a well-performing and effective Management and establishing commercially viable operation.

2.7 DUTIES OF THE AGENCY

In carrying out its functions the Agency shall strive to improve urban mobility for the residents of Dar es Salaam which will subsequently: -

- (a) Enable poverty reduction;
- (b) Improve living standards;
- (c) Lead to sustainable economic growth and act as a pioneer of private and public investment partnership in the transport sector in the city.

2.8 FUNCTIONS OF THE AGENCY

The functions of the Agency shall be: -

- (a) Pioneer BRT system in the city by: -
 - (i) Developing DART system infrastructure, and
 - (ii) Putting in place concessionaires (fare collectors, fund managers and bus operators)
- (b) To put in place high quality, technically well managed public bus services by:
 - (i) Preparing detailed design of the BRT phases,
 - (ii) Preparing a detailed design of the total BRT system.
- (c) To prepare detailed design of the whole DART System to ensure: -
 - (i) There are well defined service standards and mechanisms for quality assurance to be followed by service providers.
 - (ii) Effective maintenance mechanism for DART infrastructure facilities is established.
- (d) To provide walkways and bikeways for non-motorized transport users by constructing walkways and bikeways for non-motorized transport (NMT) users alongside DART corridors.
- (e) To improve traffic circulations through intersections by intersection redesigning and rebuilding to eliminate traffic congestion.
- (f) To coordinate Public Transport Systems in order to facilitate orderly traffic flow by coordinating the development of transportation linkage plan.
- (g) To establish and develop a well performing and effective management.
- (h) To establish and maintain effective commercially viable operations to ensure financial sustainability of the DART System.

2.9 COMPOSITION OF THE MINISTERIAL ADVISORY BOARD

As of 02 October 2025, The Ministerial Advisory Board (MAB) consisted of a chairperson, four other members who are non-executive Directors, and one Executive Director who is the Chief Executive of the Agency. All of them were Tanzanian citizens and were appointed on 20 October 2022 and expected end tenure date was 20 October 2025.

However, on 2 October 2025, Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, dissolved the Board and appointed Mr. David Zacharia Kafulila as Chairperson of the MAB for a period of three years from 02 October 2025 to 01 October 2028; and appointed Mr. Said Habib Tunda, to be the Chief Executive of DART starting from 3 October 2025.

The Ministerial Advisory Board Members who were appointed are as follows: -

Table 1: Ministerial Advisory Board Members

S/N	Name	Position	Qualification	Date Of Appointment	End Of Tenure	Age
1.	Dr. Florens Martin Turuka	Chairman	PhD (Agric. Economy)	20 October 2022	20 October 2025	65
2.	Eng. Benjamin Kiloba Dotto	Member	MSc. Advanced Computer Science	20 October 2022	20 October 2025	46
3.	Ms. Mwantumu Mshirazi Salimu	Member	LL.M (Taxation)	20 October 2022	20 October 2025	56
4.	Eng. Aron Johnson Kisaka	Member	MSC - Automobile Services	20 October 2022	20 October 2025	60
5.	Eng. Johansen Jonathan Kahatano	Member	MSc Engineering	20 October 2022	20 October 2025	59
6.	Dr. Athumani Juma Kihamia	Secretary and CE	PhD (Finance Management)	17 January 2024	16 January 2029	56

Table 2: Newly appointed Ministerial Advisory Board Members

S/N	Name	Position	Qualification	Date Of Appointment	End Of Tenure	Age
1.	David Zacharia Kafulila	Chairman	MBA Corporate	2 October 2025	1 October 2028	43
2.	Said Habib Tunda	Secretary	Master of Business Administration	3 October 2025	N/A	54

2.10 CORPORATE GOVERNANCE

The overall responsibilities of the Ministry responsible for Regional Administration and Local Government include, among other things, the general determination of the Agency's policy framework, the boundaries within which the Agency operates, and the financial resources to be made available to the Agency. The Minister is responsible for providing general direction and control of the Agency, as well as for organizing, implementing, and promoting measures for the sustainable development of the DART Agency.

In carrying out these duties, the Minister is assisted by the Permanent Secretary responsible for Regional Administration and Local Government and is advised by the Ministerial Advisory Board (MAB). The day-to-day management of the DART Agency is the responsibility of the Chief Executive, who is supported by the Agency Management and advised by the Agency's Audit Committee.

2.11 THE MINISTERIAL ADVISORY BOARD (MAB)

The Ministerial Advisory Board (MAB) provides a strategic oversight role, through the Minister responsible for Regional Administration and Local Government. In accordance with Section 6 of the Executive Agencies Act 1999 with its amendments, the MAB shall consist of a Chairperson and no more than five other members.

2.12 AUDIT COMMITTEE

In accordance with Regulation 2.7 of the Agency's Financial Regulations of 2019, the Committee is responsible for reviewing and guiding financial matters and audit issues, with a particular focus on value for money and good governance.

Table 3: Audit committee

SN	Name	Position	Qualification	Appointment Date	Duration
1.	Jamhuri J. Ngelime	Chairperson	CPA(T), Masters of Arts in Banking and Finance.	01 July 2025	30 June 2028
2.	Eng. Ezron C. Kilamhama	Secretary	Master of Engineering Management	01 August 2025	31 July 2028
3.	Dr. Augusto E. Fungo	Member	PhD In International Tax Law	01 July 2025	30 June 2028
4.	Eng. Yona N. Malolo	Member	BSc In Civil and Transportation Engineering, MSc In International Construction Management	01 July 2025	30 June 2028
5.	Moses Abdul	Member	BSc. Computer Science, MSc Advanced Computer Science.	01 July 2025	30 June 2028
6.	Charles T. Palapala	Member	Software Developer, BSc Computer Science, MSc Data Science	01 July 2025	30 June 2028

2.13 MANAGEMENT

The Management Team of the Agency consists of the Chief Executive, six Directors, and six Heads of Units, as follows;

- i. The Chief Executive;
- ii. Director of Human Resources, Management and Administration;
- iii. Director of Finance and Accounts;
- iv. Director of Operations and Infrastructure Management;
- v. Director of Information and Communication Technology;

- vi. Director of Commercial and Business Development;
- vii. Director of Transportation Development;
- viii. Head of Internal Audit;
- ix. Head of Legal Service;
- x. Head of Procurement Management;
- xi. Head of Communication and Public Relations;
- xii. Head of Planning and Research;
- xiii. Head of Quality and Risk Management.

Table 4: Management Team that served for the year ended 30 June 2025

SN	Name	Designation	Duration
1.	Dr. Athumani J. Kihamia, PhD	The Chief Executive	January, 2024 to October 2025
2.	Mr. Said Habibu Tunda	The Chief Executive	October 2025 to date
3.	Dr. Eliphas Mollel, PhD	Director of, Human Resource, Management and Administration	May, 2020 to date
4.	CPA Deusdelity O. Casmir	Director of Finance and Accounts	December, 2021 to October 2025
5.	CPA Ahmed Bongji	Director of Finance and Accounts	November, 2025 to date
6.	Dr. Eng. Philemon K. Mzee, Phd	Director of Operations and Infrastructure Management	March, 2017 to date
7.	CPA. Jerome P. Rweshagara	Director of Commercial and Business Development	September 2024 to date
8.	Dr. Zanifa L. Omary, Phd	Director of ICT	September 2024 to date
9.	Eng. Ezron Kilamhama	Director of Transportation and Development	June 2025 to date
10.	Adv. Domina Madeli	Head of Legal Service Unit	October 2018 to date October 2025
11.	Adv. Solomon Mihayo	Ag. Head of Legal Service Unit	November, 2025 to date
12.	Mr. Eliakimu S. Mungure	Head of Procurement Management Unit	September 2023 to date
13.	CPA. Flora Fifi	Head of Internal Audit Unit	November 2020 to date
14.	Mr. William V. Gatambi	Head of Communication and Public Relation	January 2016 to date
15.	Mr. Iddi A. Mshili	Ag. Head of Planning and Research Unit	June 2024 to date

2.14 KEY STRENGTHS AND RESOURCES

The Agency continues to prioritize key resources—namely, people, and both tangible and intangible assets, such as appropriate technology—that contribute to strengthening service delivery, enhancing productivity, and ensuring financial sustainability. These strengths and resources are briefly outlined below.

(i) Human Resources

Customer satisfaction is largely dependent on people; therefore, employees remain the most important assets. Their zeal, hard work, and commitment have contributed significantly to the Agency's strong performance over the year. The Agency is staffed with skilled, motivated, and experienced employees who are regarded as key resources in achieving its objectives. It also promotes and supports capacity-building programs to equip employees with the necessary knowledge, giving them a competitive edge in carrying out their duties.

During the financial year ended 30 June 2025, the Agency sponsored several staff members to attend various training programs focused on professional development, soft skills, and management topics.

(ii) Cooperation and support from various Stakeholders

The Agency engages with both internal and external stakeholders and continues to foster harmonious relationships with them. Their support and involvement in DART activities have a significant impact on, and contribute greatly to, the delivery of services to the public. The Agency has consistently received strong support from a wide range of stakeholders, involving commuter service providers, DART commuters, Fare collectors, Fund Manager, Development Partners (e.g., World Bank, AfDB, AFD, and JICA), Daladala operators, Land Transport Regulatory Authority (LATRA), Employees'/workers' associations, Government Ministries (e.g., PO-RALG, MoFP, MoWT, MoCLA, PO-PSMGG, MLHSD), Government agencies/authorities (e.g., TARURA, TBA, TEMESA, TANROADS, TTCL, TMA), Office of the Attorney General, Parliament, and the Office of the Treasury Registrar, Law enforcement bodies (e.g., courts of law, police, and private security companies).

(iii) Legal Framework

The legal and regulatory frameworks that govern the smooth implementation of the Agency's mandate include the Roads Traffic Act No. 168; the DART Establishment Order No. 120 (2007); the Public Service Act 2023; the Public Finance Act, Cap 348 (R.E 2020) the DART Financial Regulations (2019), the Public Procurement Act, 2023; the Public-Private Partnership (Amendment) Act No. 4 of 2023; the Environmental Management Act 2004; the Urban Planning Act, 2007; and the World Bank Procurement Guidelines. All of these were key and useful during the financial year under review. The Agency will continue to comply with these legal and regulatory frameworks in the implementation of urban mass transit projects.

(iv) Financial Performance and Sustainability

The Agency's sources of revenue are provided under Section 5.4.1 of the DART Agency Establishment Order, 2007. The following are the major sources of revenue for the Agency: -

- (a) Fares,
- (b) Rental Charges from buildings such as bus terminals buildings,

- (c) Grants/Subsidies from Government,
- (d) Fees on advertisements posted inside the buses and Agency's infrastructures,
- (e) Fines and penalties,
- (f) Grants from local and foreign organizations,
- (g) Income from Investments, and
- (h) Other Income from charges for services rendered.

(v) Financial Performance

During the year the Agency earned total revenue of TZS 26,096,117,212 (2023/24: TZS 19,129,902,881). The Agency incurred total expenses and transfers of TZS 24,179,417,562 (2023/24: 16,981,809,048. The details of revenue and expenses are as follows: -

➤ **Revenue Grants**

For the year ended 30 June 2025, the amount of revenue grants was TZS 15,551,608,495 (2023/24: TZS 4,602,616,064), the increase was mainly caused by compensation fund for BRT phase IV received from the Government during the year.

➤ **Revenue from exchange transactions**

For the year ended 30 June 2025, the amount of revenue from exchange transactions was TZS 7,229,811,530 (2023/24: TZS 9,232,034,160), these are the monies received from access fee, the decrease was caused by changes made in rate paid by the service provider due to amendments of terms of contracts.

➤ **Investment Income**

This include interest earned from the funds invested under UTT and interest received from NMB, the amount as at 30 June 2025 was TZS 1,538,673,410 (2023/24: TZS 474,439,227). The source of investment is fund from own source and unpaid compensation fund waiting for payment to PAP for various reasons including pending litigation cases filed by PAPs.

➤ **Reversal of provision for impairment of Receivables (ECL)**


For the year ended 30 June 2025 the amount of reversal of impairment of cash and cash equivalents was TZS 3,865,941 (2023/24: NIL), this indicates decrease in amount of ECL charged during the year.

➤ **Gain on Foreign currency translation**

The amount of gain on foreign currency translation for financial year was TZS 254,714,440 (2023/24: TZS 0), the increase was caused by change in foreign exchange rates.

➤ **Other Revenue**

Other revenue for the year ended 30 June 2025 was TZS 1,517,443,396 (2023/24; TZS 4,820,813,430), these are the monies received from billboards fee, parking fee,



sanitation fee, performance deductions charged to bus operator and miscellaneous receipts, the decline was primarily attributed to a reduction in performance deductions imposed on the TSP for not achieving the Key Performance indicators outlined in the contract.

➤ **Wages, salaries and employee benefits**

In the financial year 2024/25 the amount incurred for wages, salaries and employee benefits was TZS 4,966,866,174 (2023/24: TZS 6,464,048,270), the decline was mainly caused by decrease in activities financed by own sources and cost cutting measures taken by the Agency.

➤ **Use of goods and services**

During the current year the amount of use of goods and services was TZS 7,630,619,171 (2023/24: TZS 5,345,000,128), the rise was primarily due to increased costs for cleaning and security, which were necessary for both BRT phases I and II, unlike the previous year when expenses were only incurred for BRT phase I. Also interest charged for properties affected by BRT IV project causes such a large variance.

➤ **Maintenance Expenses**

Maintenance expenses were TZS 941,475,733 (2023/24: TZS 594,091,063), the increase is due to the cost incurred by the Agency for maintenance of BRT infrastructures.

➤ **Depreciation of PPE**

During the year the Agency charged depreciation of TZS 2,912,298,618 (2023/24: TZS 2,311,484,267), the increase in depreciation was caused by acquisition of new assets by the Agency.

➤ **Amortization of Intangible Assets**

The amount of amortization of computer software for the financial year was TZS 13,955,954 (2023/24: TZS 13,955,954), the amortization remained fairly constant because there was no additional of intangible assets during the year.

➤ **Loss on Foreign currency translation**

The amount of loss on foreign currency translation for financial year was TZS 467,418 (2023/24: TZS 285,150), the increase was caused by change in foreign exchange rates.

➤ **Other Expenses**

Other expenses were TZS 165,173,900 (2023/24: TZS 878,063,304), there is a decrease in other expenses as compared to the previous year.

➤ **Expected Credit Loss**

During the year under review the expected credit loss was TZS 7,421,846,378 (2023/24; TZS 1,029,480,912), the increase is mainly caused by the long outstanding amount of receivables including performance deduction not paid by the Service provider (UDART).

➤ **Social Benefits**

Social benefits were TZS 43,775,000 (2023/24: TZS 37,400,000), this includes the amount contributed to different organization to support social activities.

➤ **Transfers**

Transfers during the year were TZS 82,939,213 (2023/24: TZS 308,000,000), the decrease is due to the decline of amount of own sources collected which has direct impact on the amount contributed to consolidated fund.

➤ **Surplus (deficit)**

At the end of financial year 2024/25 surplus was TZS 1,916,699,650 (2023/24 TZS 2,148,093,833). The decrease was caused by interest accrued from payment to PAPs in compensation of properties affected by BRT phase IV project.

(vi) **Financial Position**

The Agency's financial position as 30 June 2025 shows total assets of TZS 210,020,151,772 (2023/24: TZS 190,504,961,652). During the same period, the Agency has recorded liabilities with the total amount of TZS 27,436,605,703 (2023/24: TZS 9,838,115,232). Details of each item of assets and liabilities are as follows.

➤ **Cash and Cash Equivalent**

Cash and cash equivalent as at 30 June 2025 was TZS 10,525,091,051 (2023/24: TZS 7,539,068,727). The fund comprises of own sources other charges, salaries deductions for the month of June 2025 and compensation fund for phase IV.

➤ **Receivables**

Receivables were TZS 3,316,513,988 (2023/24: TZS 8,329,022,476), the decline was mainly caused by an increase of ECL charged to unpaid amount of performance deductions.

➤ **Prepayment**

Prepayment were TZS 34,497,954 (2023/24: TZS 18,608,494), the increase was mainly caused by advance payment made to GPSA for procurement of vehicles.

➤ **Inventories**

Inventories during the year amounted to TZS 590,525,218 (2023/24: TZS 991,571,399), the decrease was mainly due to smart cards which were sold for a large amount during the current period.

➤ **Other Financial Assets**

As at 30 June 2025 amount of other assets was TZS 14,190,927,831 (2023/24: TZS 1,449,406,973), these are funds invested under UTT to earn interest. Increase was caused by additional capital injected by the Agency.

➤ **Property, Plant and Equipment (PPE)**

Total carrying of PPE as at 30 June 2025 was TZS 180,086,112,594 (2023/24: TZS 170,858,091,733), the increase is caused by acquisition of more assets during the year as compared to the previous year

➤ **Intangible Assets**

These are computer software with value of TZS 1,276,483,137; (2023/24: TZS 1,290,439,091), the decrease is caused by amortization charged during the year.

➤ **Payables**

As at 30 June 2025 payables were TZS 2,870,792,883 (2023/24: TZS 404,371,345), the amount is higher in the current year because of accrued interest for PAPs and other services like cleaning and security which were incurred but not paid for.

➤ **Deferred Income**

As at 30 June 2025, deferred income was TZS 24,412,807,393 (2023/24: TZS 9,394,040,100), the increase was due to grants for development of BRT Phase IV and V which remained unused at the end of the financial year.

➤ **Deposits**

The amount of deposit as at 30 June 2025, 30 June 2025 was TZS 153,005,427 (2023/24: TZS 39,703,786).

➤ **Net Asset/Equity**

As at 30 June 2025 the total of net asset was TZS 182,583,546,070 (2023/24: TZS 180,666,846,420).

(vii) Cash Flow Position

During the period, the Agency was able to collect cash from its contractual business partners basically in form of access fees. Generally, the Agency was able to meet timely its obligations that matured during the year. The Agency's cash flow position as at 30 June 2025 shows TZS 10,525,091,051 (2023/24: TZS 7,539,068,727) which is cash balance at bank.

(viii) Liquidity

Liquidity ratio measures a company's capacity to pay off its current liabilities. A higher ratio indicates a better ability to cover short term debts, where there are two types of liquidity ratio which is Current ratio and Quick ratio.

Current ratio = current assets/current liabilities = 28,657,556,042/ 27,436,605,703 = 1.04 (2023/24: =18,327,678,068/9,838,115,232=1.8)

Quick Ratio = current asset - inventories/ current liabilities
= (28,657,556,042 - 590,525,218)/ 27,436,605,703 = 1.02

The liquidity ratio, indicating the Agency was financially healthy as it could meet its current obligations when they become due.

OPERATIONAL PERFORMANCE

2.14.1 Objectives and Strategies

During the year, DART focused on the implementation of its strategic objectives which guides the Agency's operations in five years' period. The following were the Strategic Objectives and Strategies that were used for achieving the set strategic objectives: -

Objective A: Non-communicable diseases, HIV and AIDS infections reduced and Supportive Services Improved,

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

Objective C: DART system Infrastructure and Operation Management improved.
Rationale,

Objective D: DART Investment promotion enhanced and Financial Management improved,

Objective E: Automation of DART systems and Security enhanced,

Objective F: Good Governance and human resource management improved,

Objective G: Coordination and stakeholder engagement enhanced,

Objective H: Legal and Regulatory Framework enhanced,

Objective I: Mass transit systems established, integrated and maintained.

2.14.2 Achievements and Challenges

During the year, the Agency witnesses significant achievements as follows: -

(a) Improvement of DART System phase I

DART in collaboration with Tanzania National Roads Agency (TANROADS) has been implementing Improvement of BRT phase 1 project which were categorized into two packages named package A and package B. Package A comprises the Widening of Ubungo-Kimara Road Section and Ancillary Works Along Morogoro and Kawawa Roads. The contractor for package A is M/s Sichuan Road & Bridge (Group) Corporation Ltd (SRBG) from China and the supervising consultant is M/s Soosung Engineering Consultants (Korea) in joint venture with M/s Shinsung Engineering Company Limited (Korea) in Association with Afrisa Consulting Ltd (Tanzania). Construction started on 01 November 2023 and expected completion date is May, 2025. Therefore, till the end FY 2024/25, the road work progress reaches 44.8% against the planned 98.47%.

Package B comprises the Rehabilitation of a section of Obama Drive including the Integration of Ferry Access to Kivukoni Bus Terminal and Msimbazi Road. The contractor for package B is M/s Chinas Railway Seventh Group Co. Ltd (CRSG) from China and the supervising consultant is M/s Soosung Engineering Consultants (Korea) in joint venture with M/s Shinsung Engineering Company Limited (Korea) in Association with Afrisa Consulting Ltd (Tanzania). Commencement of the project was 2 January 2024 and the Contractor has already handled over the construction corridor.

(b) Construction of DART System Phase II.

The BRT Phase II that is presently in construction was expected to be completed in October 2023. The construction works have been divided into two separate lots:

- Lot 1: Road Works (20.3 km roads, 2 flyovers and 29 bus stations).

Road Works of phase II comprises of 20.3km of dedicated bus lanes and mixed traffic lanes, 2 Fly-overs at VETA and Uhasibu and 29 Bus stations at the median of the corridor. The Contractor for Lot 1 is Sinohydro Corporation Limited from China while the Consultant is BOTEK Bosphorus Consulting Corporation from Turkey. The infrastructure construction for Lot 1 commenced on 6th May 2019 and were planned to be executed for a period of 3 years until 5 May 2022. The completion date was originally extended to 09 March 2023, However, due to some challenges during construction, the contractor was given an extension to finalize the road work. Therefore, for the period under review the road work has been completed.

- Lot 2: Building Works (1 Depot, 2 Terminals and 4 Feeder stations).

Building Works of DART Phase 2 comprises of 1 Bus Depot at Mbagala, 2 Bus Terminals at Mbagala and Kariakoo-Gerezani and 4 Feeder Stations at Chang'ombe/DUCE, Mtoni kwa Azizi Ally, Mtoni Kijichi (Misheni) and Zakhem. The Contractor for Lot 2 is M/s China Civil Engineering Construction Corporation (CCECC) from China while the Consultant is M/s Inter Consult Limited from Tanzania. The infrastructure construction for Lot 2 commenced on 01 March, 2019 and were planned to be executed for a period of 2 years until on 31 July 2021. The project is substantially completed and it was handed to the Agency in November 2021.

(c) Construction of DART System Phase III.

The BRT Phase III that is presently in construction is expected to be completed in March 2026. The construction works have been divided into two separate lots:

Lot 1: Road Works (23.3 km roads, 3 terminals, 3 feeder stations, 32 bus stations and park and ride facility at Gongolamboto) Road Works of phase III comprises of 23.3km of dedicated bus lanes and mixed traffic lanes, 3 terminals and 32 Bus stations at the median of the corridor and 3 feeder stations on the side of the road. The Contractor for Lot 1 is Sinohydro Corporation Limited from China while the Consultant is SMEC International from Australia. The infrastructure construction for Lot 1 commenced on 01 August 2022 and were planned to be executed for a period of 20 months until 31 March 2024 before extension. Till the end of FY 2024/25, the work progress reached 82.5%. Lot 1 is funded by World Bank at a total cost of TZS. 231,664,120,108.93 and the Government's contribution to the project is TZS. 5.2 billion.

- Lot 2: Building Works (1 Depot).
Till the end of FY2024/25, the advertisement for expression of Interest for construction of Lot 2 building work including one depot at Kilitex Gongolamboto, 1 terminal at the Airport and 1 feeder station at Banana were done.

(d) Construction of DART System Phase IV.

The BRT Phase IV that is presently in construction was expected to be completed in April 2025. The construction works have been divided into three separate lots:

- Lot 1: includes construction of Ali Hassan Mwinyi Road from the junction of Bibi Titi and Azikiwe street (Maktaba traffic rights), Bagamoyo road from Morocco to Mwenge and Ubungo fly over via Sam Nujoma Road covering 13.5km. The contractor for this lot is M/S China Geo-Engineering Corporation and the contract sum is TZS 174, 380,157, 323.00 for the period of 18 months from 30 June 2023. Therefore, for the period under review, the road works progress reached 24.1% against the planned progress of 91.74%.
- Lot 2: is the Construction of Bagamoyo road from Mwenge to Boko Dawasa with a total of 15.63kms. The Contractor for this lot is M/S Shandong Luqiao Group Co and the contract sum is TZS 193, 855,936,443.00 for the period of 18 months from 30 June 2023. Therefore, for the period under review, the road works progress reached 28.1% against the planned progress of 94.32%.
- Lot 3: is the Construction of two depots at SIMU2000 and Mbuyuni, and one terminal at Kivukoni. The Contractor for this lot is M/S China Communications Construction Co. Ltd and the contract sum is TZS. 60,984,151,987.00 for the period of 18 months from 30 June 2023. Therefore, for the period under review, the construction progress reached 5% against the planned progress of 94.4%. The Financer for this phase is the World Bank.

(e) Effective Management of Transitional Service Provider (TSP) Contract.

The agreement between DART and the transitional service provider (UDART), enable the transparency and quality of service in DART system phase 1. DART Agency achieved this through enforcing monthly monitoring and supervision of TSP services (monitoring KPIs, non- compliance areas and taking contractual measure as per TSP contract). During the year under review, the Agency didn't issue any performance deduction (2023/24 TZS 3.84 billion).

(f) Improvement of Public Transport Service in Dar es Salaam

The BRT system has significantly reduced travel time from Kimara-Posta route, ranging from 36 to 42 minutes during peak hours by BRT compared to 60-80 minutes by private vehicles and 90-120 minutes by 'Daladala', also congestion has been reduced.

(g) Decrease in the transportation costs

A decrease in the cost of transportation, for example some residents of Kimara used to spend about 20,000 Tanzanian Shillings to put fuel in their cars, now they spend TZS 1,500 as fare per day.

(h) Involvement of the Private Sector

The operation and provision of public transport services on the DART project encourages the participation of the private sector through a partnership between the Public and Private Sector, (PPP). In addition, the DART system provides opportunities and attracts donors/stakeholders to invest in infrastructure, public transportation services, and run economic activities in the system. This success is due to the participation of the Private Sector in the provision of public transport services. Using the Public Private Partnership (PPP) has attracted donors/stakeholders to invest in infrastructure and public transport services and traffic has decreased especially on the Morogoro road.

(i) The use of Modern Technology

The BRT Project has promoted the use of Technology in fare collection systems (AFCS) and bus guidance systems (ITS). This technology not only simplifies the transportation service but also helps to improve and maintain the environment.

(j) Reduction in Environmental Pollution

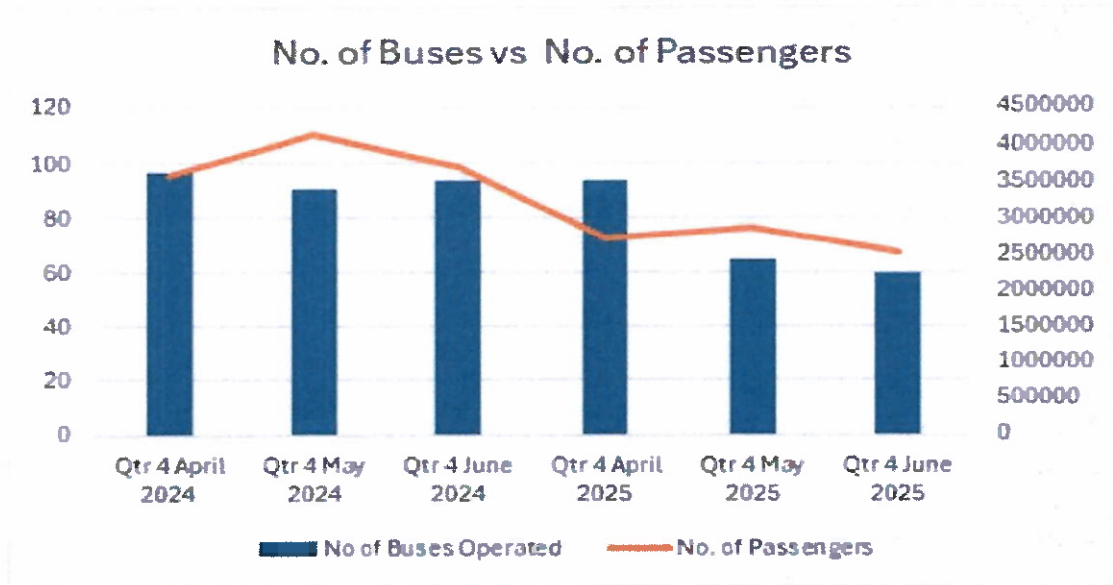
The project has helped in reducing greenhouse gas emissions which is one of the main benefits of establishing a BRT project in cities. In Dar es Salaam, public transport has been contributing a lot to the production of hot gas because more than 98 percent of the needs of all public transport are provided by average trucks, most of which are more than 10 years old and are not well maintained. Our studies have shown that the introduction of the BRT system, the first phase, has significantly reduced the production of carbon dioxide, where the 210 buses that currently exist have reduced the production of carbon dioxide by 1,616.84 tons.

(k) Effective Supervision of travel service in DART system

The Agency continues to assess and monitor the performance of the transit bus service during the financial year under review. The assessment covers vital operational aspects, including passenger trends, active buses, fare-generated revenue, and the overall performance of the bus service provider.

- **Service Quality and Service Efficiency**

The graph below shows the service quality for the Financial Year 2024/25.



TSP had a fleet strength of 210 buses which includes 109 numbers of articulated buses and 101 number 12-meter rigid buses. However, for the past two quarters of the Financial Year 2023/24, TSP is operating below 50 percent of the available fleet of buses per day. This had a huge impact on the passenger’s ridership and fare revenue. The number of buses and linked passenger ridership per day and fare revenue has been presented graphically above showing the average ridership per day compared with the number of buses operated per day.

Table 5: Ridership, Fare Revenue and Fleet Availability

Year	Monthly Ridership			Monthly Fare Revenue Collection (million TZS)			Average No. of Buses/day		
	April	May	June	April	May	June	April	May	June
2023/24	3,572,050	4,133,958	3,694,849	2,856.66	3,288.04	3,035.32	97	91	94
2024/25	2,729,042	2,856,357	2,525,490	2,115.94	2,083.01	1,879.76	94	65	60
% change	-24%	-31%	-32%	-26%	-37%	-38%	-3%	-29%	-36%
% Change		-29%			-34%			-23%	

The average fare revenue per month for the year ended 30 June 2025 was TZS 2.02 billion (2023/24; TZS 3.06 billion) while average ridership per month in Financial Year 2024/25 was 2.7 million (2023/24; 3.7 million) showing a 34% reduction in fare revenue and 29% reduction in passenger ridership. This reduction in fare revenue and ridership is due to non-availability of planned number of buses.

(l) Road Crash Analysis

Analysis of Road Crashes-number of incidents per kilometre increased by 20% in 4th quarter of 2025 from 4th quarter of 2024. The number of fatalities increased by 1 fatality in this quarter.

Table 6: Analysis of Phase 1 Incidents, Injuries, and Fatalities (Q4 2024 vs. Q4 2025)

Type Incidents	Q4- 2024/25			Q3- 2024/24		
	April-25	May-25	June-25	April-24	May-24	June-24
Collisions with Another UDART	4	3	3	1	4	0
Bus Collisions with Non-UDART Vehicle	9	8	8	13	7	7
Collisions With NMV	1	1	1	0	0	2
Other Accidents	2	0	0	0	0	1
Deaths	0	1	2	0	0	2
Injuries	7	1	5	4	4	6
Total Number of Accidents	23	14	19	18	14	18
Total Bus Accidents per Estimated 100,000 KM	3.76	2.55	3.54	2.20	1.78	2.22

2.14.3 Financing

The Agency's operations are financed mainly through Access fees collected from regulated service providers in the urban mass transport sector (Bus Service Provider), advertising Agents, sanitation fee, rental fees, parking fees and other income, the own source generates 20% of the total revenue. Other sources of financing include Government grants PE 7%, other charges 2% and development 71.

During the year actual revenue amounting to TZS 38,633,418,175 (2023/24: TZS 22,865,170,716), were the amount received indicating an increase of 70% compared to the previous year as shown in Table 7, the increase was due to compensation fund received during the year.

Table 7: Summary of the actual funds received during financial 2024/25 & 2023/24

S/N	Sources of fund	Amount (TZS) 2024/25	%	Amount (TZS) 2023/24	%
1	Recurrent PE	2,710,783,518	7.02	2,379,845,218	11
2	Recurrent OC	625,290,270	1.62	402,168,690	2
3	Gvt Grants-Development	27,234,302,000	70.48	-	-
4	Own Source	7,944,340,745	20.57	12,718,643,228	55
5	D-Fund	-	-	7,364,513,580	32
6	Deposit	118,701,641	0.31	-	-
	TOTAL	38,633,418,175	100	22,865,170,716	100

Table 8: Summary of actual funds spent during financial 2024/25 & 2023/24

S/N	Sources of funds	Amount (TZS) 2024/25	%	Amount (TZS) 2023/24	%
1.	Recurrent PE	2,708,850,318	12	2,398,214,978	14
2.	Recurrent OC	623,707,177	3	382,641,000	2
3.	Gvt grant -development	11,948,492,000	52	1,230,106,102	7
4.	Donor Fund	265,559,000	1	-	-
5.	Own Source	7,617,379,459	32	12,926,069,677	76
	Total	35,906,004,618	100	16,937,031,757	100

2.14.4 Development Implementation of Future Phases of DART System

DART Phase V

Phase 5 corridor has 26.0Km, runs from Ubungo interchange to Mwalimu Nyerere Bridge via Nelson Mandela Road, from Tabata Segerea to Kigogo roundabout via Tabata and Kigogo roads and from Veterinary to Temeke kwa Azizi Ally via Dr. Omari and Mbagala roads. The Consultant namely M/s Kunhwa Engineering & Consulting Co., Ltd from Korea in association with AQGOLA Engineering & Management Services LTD, from Tanzania was engaged to undertake the detailed infrastructure design for Phase 5. The implementation of the BRT Phase 5 infrastructure is financed by the French Development Agency with a loan amounting to Euro 178 million. The Consultant has submitted the detailed design review reports. This phase will also have three (3) lots of construction. Contractor of BRT phase 5 lot 1 has already procured which is China Road and Bridge Corporation (CRBG). Procurement of other contractors for lot 2 and lot 3 is ongoing through TANROADS. The consultant for the supervision of the project has been procured which is M/S SMEC International in association with Mhandisi Consultancy.

DART Phase VI

Phase 6 corridor has 33.5Km, runs from Morroco to Kawe via Mwaikibaki road, and the extension of phase one up to Kibamba and phase two up to Vikindu. The detailed design for the DART system phase 6 has not yet started. The Government through DART continued with technical discussion with Green Climate Fund (GCF) Secretariat for possible financing the development of the BRT Phase 6 infrastructure at a tune of USD 261 million.

Resettlement of Project Affected Persons (PAPs)

Ubungo Maziwa area was identified and proposed for construction of the new depot for phase one project. The area covers approximately 68,000 sqm and shall serve as an alternative for Jangwani depot which is usually affected by floods. Already 68 out of 90 project Affected Persons have been paid TZS 5.4 billion and 22 have not paid due to existence of land conflict. Moreover, for the FY 2024/25, the Treasury Register has already handled over their area located at Ubungo Maziwa for BRT depot construction while still following up the area for NHIF. PMO - RALG through Dar Es Salaam Metropolitan Development Project (DMDP) signed a contract of USD 275,150 with Inter-Consult Ltd (ICL) of carrying out the assignment for "Provision of consultancy services for preparation of preliminary and detailed engineering design, cost estimates, bidding documents and environmental and social due diligence for the construction of BRT depot at Ubungo Maziwa in Dar es Salaam. Advertisement for procurement of Contractors has been done by PMO-RALG through DMDP on April-June 2024.

For the BRT Phase 4, the Agency has received Tzs 27.23 out of 34.23 billion requested to the MoF as compensation to eligible for 134 Affected Persons of Mbuyuni, Tegeta and Mlalakuwa. Moreover, the Environmental and Social Impact Assessment (ESIA)



study was done and eventually the Environmental Impact Assessment (EIA) Certificate obtained.

Similarly, the Agency still expedite the follow up of TZS 70.86 billion requested to the MoF for compensation to the affected properties along BRT Phase 5 corridor letter with reference No. CGB.7/402/01'J'/102 of 13 February, 2023 of which more than 1300 PAPs will be compensated. The reminder letter with Ref. No. CCA.104/5/01/30 of 22 April 2024 has already been sent to expedite our request. ESIA study for phase 5 was finalized and submitted to NEMC for approval to obtain EIA certificate.

Implementation of The Transit Oriented (TOD) Project

Japan International Cooperation Agency (JICA) and the Government of Tanzania signed the agreement for the Technical Cooperation Project titled "Transit-Oriented Development (TOD) for Dar es Salaam. The Project overall goal is to promote Transport Oriented Development (TOD) pragmatic methodology in the urban planning of Dar es Salaam. The Project purpose is to enhance the capacity of relevant institutions to use TOD method for urban planning and improve mobility along the BRT lines and establish coordination mechanisms for planning and implementation. The duration of the Project is 36 months from June 2022 to May 2025. Till the end of FY 2024/25, the TOD Strategies, Conceptual Design of Station Area Development (Pilot) and TOD Guidelines has been prepared.


2.14.5 Public Awareness

During the 2024/25 financial year, the DART Agency, through the Communication and Public Relations Unit, continued to strengthen public awareness, understanding, and engagement with the Bus Rapid Transit (BRT) system. Central to this effort was the implementation of the Agency's Communication Strategy and Action Plan, aimed at informing the public about their rights and responsibilities within the mass public transport system, as well as the core functions and obligations of the DART Agency.

To ensure effective dissemination of information and to foster transparency and accountability, the Unit coordinated a range of public awareness initiatives. These included media engagements across print, radio, television, and digital platforms; organization of stakeholder consultations; facilitation of public hearings; and community outreach activities. These platforms were used not only to educate the public but also to provide feedback on the Agency's performance and progress, particularly in relation to service delivery and system improvements.

In executing these activities, the Unit prioritized strategic messaging focused on fare collection reforms, smart card usage, safety and security within the BRT system, customer service improvements, and procedures for lodging complaints or resolving disputes. These messages were disseminated in a manner that ensured accessibility to diverse audiences across Dar es Salaam.

Overall, the implementation of public awareness initiatives during the reporting period contributed significantly to improved citizen understanding and participation in the



BRT system, while reinforcing the Agency's role as a transparent and responsive institution in the urban transport sector.

2.15 Public Awareness Programme

During the 2024/25 financial year, the DART Agency, through the Communication and Public Relations Unit, implemented a series of public awareness initiatives aimed at enhancing stakeholder understanding, promoting service updates, and addressing key concerns related to the operations of the Bus Rapid Transit (BRT) system. The public awareness programme was delivered through multiple communication channels, including television, radio, and digital platforms, in line with the Agency's Communication Strategy and Annual Action Plan.

2.15.1 TV and Radio Programme

In the reporting period, the Agency produced and aired a total of 20 television programmes, slightly below the annual target of 24. Similarly, 20 radio programmes were aired, against the planned 25. The shortfall in achieving the set targets was primarily due to limited financial resources. Despite these constraints, the programmes that were successfully aired focused on pertinent issues such as the growing demand for smart cards, shortage of buses, procurement of a new service provider, and updates on the progress of BRT infrastructure development for Phases III and IV. In addition, the Agency facilitated several special interviews to address public concerns and provide up-to-date information on the system's operations and future plans.

2.15.2 Social Media Platforms

Throughout the year under review, the DART Agency leveraged its official social media platforms – Facebook, X (formerly Twitter), and Instagram @DARTMwendokasi – as key tools for public engagement and real-time information dissemination. The platforms were actively used to share educational content and updates on a wide range of topics, including:

- Road safety awareness
- Real-time bus operation schedules
- Introduction and promotion of the Mwendokasi App for mobile ticketing
- Rollout and benefits of the Automated Fare Collection System (AFCS)
- Demand and usage of smart cards
- Challenges related to the shortage of buses
- Construction progress of Phases III and IV infrastructure along Nyerere Road and Bagamoyo Road, respectively.
- Celebration of Customer Service Week activities

These digital engagements contributed significantly to enhancing the visibility of the Agency's initiatives and improving public understanding of the BRT system's operations. The use of social media also allowed for immediate feedback from users, which informed responsive communication strategies and service improvements.

2.15.3 Advertisements

During the 2024/25 financial year, the DART Agency published a range of advertisements across various media platforms. The advertisements primarily focused on official announcements including vacancy postings, tender notices, and public procurement opportunities. These advertisements were disseminated through newspapers and online portals in line with public sector transparency and procurement regulations. The use of advertisements also served to reinforce the visibility of the Agency's operations and its commitment to stakeholder engagement through formal communication channels.

2.15.4 News and Feature articles

In the period under review, the Agency actively coordinated and facilitated the publication of news and feature articles related to the implementation and progress of the DART project. These articles were covered by a variety of national and community media outlets, both in print and broadcast formats. As a result, the DART Agency was featured regularly in news bulletins and special reports across major television and radio stations including TBC Taifa, TBC 1, Uhuru FM, Channel 10, Star TV, Azam TV, Wasafi FM, Clouds TV, as well as on numerous online television channels, news blogs, and digital publications. The consistent media coverage helped keep the public informed about key issues such as infrastructure development, service delivery updates, smart card usage, and operational challenges.

2.15.5 Seminars and Consultations


During the financial year ending 30 June, 2025, the DART Agency did not conduct the planned seminars for news editors, and news reporters due to financial constraints. These sessions were initially intended to strengthen media engagement and improve accurate reporting on the DART project.

However, the Agency successfully conducted at least three consultative meetings with key stakeholder groups focusing on customer service improvement and orientation on the use of the newly introduced Automated Fare Collection System (AFCS). These meetings brought together frontline service personnel, system operators, and community representatives to address challenges and enhance understanding of smart card usage, ticket purchasing through mobile applications, and general system functionality under the new AFCS regime.

The consultative sessions played a critical role in promoting smooth transition from paper ticketing to the digital fare collection system and in reinforcing customer-centric service delivery across the BRT system. The Agency remains committed to expanding these engagements in future periods, subject to availability of resources.

2.15.6 Exhibitions

During the 2024/25 financial year, the DART Agency participated in the Nanenane Agricultural Exhibition held in Dodoma from August 01 to 08, 2025, and the World Workers' Day celebrations in Dar es Salaam. These platforms provided opportunities



for the Agency to engage directly with the public, promote awareness on the BRT system, and share updates on current developments including infrastructure progress, ticketing systems, and customer service initiatives.

At the Nanenane exhibition, the Agency set up an information booth that was visited by over 2,000 guests, including government officials, students, farmers, transport stakeholders, and members of the general public. Visitors received educational materials and clarifications regarding smart card usage, Automated Fare Collection System (AFCS), and safety protocols within the BRT system. Similarly, during the World Workers' Day celebrations, the Agency participated in the official procession and distributed promotional materials that highlighted the contribution of the BRT project to employment creation and national development.

However, the Agency did not participate in the 48 Dar es Salaam International Trade Fair (DITF) due to budgetary constraints.

2.15.7 Publicity Materials

Throughout the reporting period, the DART Agency produced and distributed a variety of publicity and promotional materials to raise awareness among stakeholders and the general public. These materials were disseminated during events such as the Nanenane exhibitions, World Workers' Day celebrations, and various stakeholder engagement meetings.

The materials included:

- Customer Service Charter booklets
- Project brochures
- Promotional banners and posters

These materials aimed to communicate the Agency's service commitments, operational guidelines, infrastructure updates, and the rights and responsibilities of commuters. The distribution of such materials contributed to increased visibility of the Agency's initiatives and reinforced stakeholder engagement efforts.

2.15.8 Complaints and Disputes

During the financial year 2024/25, the DART Agency received and attended to a total of 1,317 complaints from BRT service users. These complaints were categorized into:

- Critical cases
- Major cases
- Minor cases

The most frequently reported issues included:

- Poor customer service from attendants, cashiers, and security personnel
- Bus delays
- Failure to issue change (change deficit)

In response, the Agency continued to strengthen its customer care awareness programmes targeting frontline staff from service providers, security companies, and cash-handling by UDART staff. In addition, the Agency maintained daily bus monitoring operations to ensure punctuality and improved service delivery. These measures were aimed at addressing recurring concerns and enhancing commuter satisfaction across the BRT system.

2.15.9 Regional Cooperative Meetings

The main objective of regional cooperation is to provide sector inputs to the government delegation during regional and international meetings. Furthermore, it facilitates the exchange of sector challenges in these forums, and enables the DART Agency to access information essential for national sector development and performance benchmarking.

During the period, the Agency participated in various meetings as follows:

Table 9: Summary of regional cooperative meetings

SN	Meetings	Month
1.	Annual General Meeting of the Africa transport Policy Program (SSATP) - Benin	March 2025
2.	UITP MENA Morocco Conference- Casa Blanca	December 2024
3.	Africa Urban Forum - Ethiopia	November 2024
4.	Africa Human Resource Summit - Rwanda	November 2024
5.	CFO Network for African Cities' Convening on Clean Transport Finance - Ghana	October 2024
6.	African Development Bank Transport Forum (ATF) - Cote D'Ivoire	September 2024

2.15.10 RECRUITMENT

During the period under review, the Agency recruited eight employees, including four Engineers, two ICT Technicians, and two Supplies Officers, bringing the total number of staff to 110. The staff gender structure is presented in Table 10.


Table 10: Staff complement

Item	Male	Female	Total
Staff complement	83	27	110
Percentage	75	25	100

2.15.11 RISK MANAGEMENT AND CONTROL

Risk management framework has now been fully implemented across all departments, ensuring that risk considerations are integrated into day-to-day operations and long-term planning. Quarterly risk assessments are being conducted consistently, allowing the Agency to maintain an up-to-date and comprehensive risk register that reflects emerging threats and evolving circumstances.

This process has strengthened the Agency's ability to prioritize risks and apply appropriate mitigation strategies in a timely manner. Furthermore, risk management



has been firmly embedded into both strategic and operational decision-making processes, enhancing accountability at every level.

Internal controls have been reinforced through the introduction of automated monitoring tools, stricter compliance measures, and regular performance reviews. Employees have undergone targeted training programs, fostering a stronger culture of risk awareness and proactive management. Collectively, these actions have significantly improved the Agency's resilience and capacity to anticipate, respond to, and mitigate potential risks across its operations.

2.16 EMPLOYEE WELFARE

2.16.1 Staff Relations

A good relationship between employees and the Agency's management was observed and maintained during the year under review through the facilitation of the Agency's Workers' Union (TUGHE) members' participation in statutory meetings and May Day celebrations.

2.16.2 Capacity Building

The Agency's policy is to equip its staff with relevant sectoral, managerial, and operational competencies to enhance service delivery to the public. During the year under review, at least 31 staff members attended locally organized training programs funded through the Agency's own resources, while 17 staff members participated in international training programs funded by donors. These efforts aimed to improve staff performance and contribute to the overall success of the Agency.

2.16.3 Medical services

The Agency continued to provide special supplementary health coverage through the National Health Insurance Fund (NHIF) as a means of motivating its staff.

2.16.4 Health and Safety

The Agency takes all reasonable and practicable measures to safeguard the health, safety, and welfare of its employees by adhering to the rules and regulations set by the Occupational Safety and Health Authority (OSHA). In March 2025, OSHA officers conducted a workplace inspection at the DART Headquarters to assess and ensure proper working conditions for employees.

2.16.5 HIV/AIDS Interventions

During the year under review, the Agency's HIV/AIDS and Non-Communicable Diseases (NCDs) Coordinator and Peer Educator participated in a training program held in Morogoro. The training focused on new government initiatives aimed at combating HIV/AIDS and addressing non-communicable diseases.

2.16.6 Employment Benefit Plan

The Agency contributes to the Public Service Social Security Fund (PSSSF), which is publicly administered. In addition, the Agency coordinated the biometric registration of its employees in the PSSSF portal, an exercise conducted by PSSSF officials in May 2025.

2.16.7 GENDER PARITY

During the year, the Agency had 83 male and 27 female employees. The Management Team included one female Director and two female Heads of Units.

2.17 POLITICAL AND CHARITABLE DONATIONS

2.17.1 Political Donations

The Agency does not make donations towards political activities. During the financial Year ended 30 June 2025, the Agency did not make any donation towards political activities.

2.17.2 Charitable Donations

During the period under review, the Agency provided donations to New Life Orphan Home located in Tegeta as part of the commemoration of Women's' Day.

2.17.3 CORPORATE SOCIAL RESPONSIBILITIES

It is the policy of the Agency to contribute towards activities that improve people's lives in communities. During the financial year under review, DART Agency supported the Sisi na Mama Organization and Bibi Titi Memorial Festival.

2.18 PREJUDICIAL ISSUES

During the period, there was one issue that was outside the control of the Agency that in some way hindered to some extent the achievement of the Agency's objective. That issue was failure to get approval to review the BRT fare tariffs from the relevant Authority.

2.19 RELATED PARTY

DART Agency regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over Agency. Related parties comprise of Members of the Ministerial Advisory Board (MAB), The Chief Executive, Directors and Head of Units. The related party transactions during the financial year ended 30 June 2025 was the remuneration availed to the Board members and key management staff. During the year under review, the Board members and key management staff remuneration are summarized below;

	2024/25 TZS	2023/24 TZS
Ministerial Advisory Board		
Ministerial Advisory Board Allowances and Annual Directors Fees	156,000,000	132,000,000
	<u>156,000,000</u>	<u>132,000,000</u>
Emoluments to Key Management Staff		
Salaries	927,000,000	849,750,000
Allowances	473,910,000	462,000,000
	<u>1,400,910,000</u>	<u>1,311,750,000</u>

2.20 ENVIRONMENTAL CONTROL AND SOCIAL SAFEGUARDS IMPLEMENTATION

The Agency, in collaboration with other stakeholders including the National Environment Management Council (NEMC) and Municipal Councils continued to participate in compliance issues during implementation of BRT project. Among the compliance activities include conducting and coordination of Strategic Environmental Assessment (SEA) and Environmental and Social Impacts Assessment (ESIA) studies in BRT project activities, supervision and monitoring of implementation of the proposed Environmental and Social Management Plans (ESMP) and Resettlement Action Plans (RAP) during ESIA studies. Coordination of ESMP and RAP implementation report preparation and monitoring of all matters related to protection of the environment and social safeguard. During the year under review the Agency participated in the following activities.

• Livelihood Restoration

DART Agency together with TASAF and TANROADS is implementing a pilot project called Impact evaluation where the poor families along BRT 1 and 3 corridors will receive assistance allowance to top up their rent and asked not to shift from where they are living near BRT system in order to make them enjoy BRT. The aim is to make them stay and enjoy benefits of BRT project and not shift due to failure to afford standard of living.

• Greening at DART system Phase 1


Directorate have taken initiatives to improve the environment along DART system Phase 1 by planting 1000 trees by the support from NMB Bank from Ubungo terminal to Magomeni Mapipa. Out of 1000 trees planted, only 350 trees survived due to different reasons including improper use of roadsides for parking of bodaboda, bajaji, buses and informal business activities. On 14 January 2025, another tree planting program from Morocco Terminal to Magomeni was initiated and is still on progress. 1,000 trees were planned to be planted under this program. Currently 720 trees have been planted. DART in collaboration with different stakeholders is still taking care of the planted trees by watering and manuring. There are discussions with difference development partners to extend trees planting along BRT corridors.

• Services to Special Groups in BRT System

The Directorate supervises the team that is providing assistance to special need groups such as elders, people with disabilities, sick people, pregnant women and school children. Agency provides services to assist special groups to enjoy the use of public transport more comfortable when using BRT 1 system. It also provides school bus at peak hours, morning and evening only for students.

• ESIA Studies and Resettlement Action Plan (RAP) Implementation Status

DART Agency participated in the preparation of Environmental and Social Studies (ESIA) studies for Ubungo Maziwa Depot and DART system Phase 5. ESIA study for phase 5 and Ubungo Maziwa Depot were finalized and submitted to National Environment Management Council (NEMC) for approval to obtain Environmental Impact Assessment (EIA) certificate. Technical Advisory Committee Meeting (TAC)



was conducted and TAC comments were addressed and re-submitted to NEMC for approval and certification. The Directorate is still making follow up to get this EIA Certificate. DART also coordinated and facilitated the Strategic Environmental Studies (SEA) for the proposed TOD project along BRT system. Final SEA reports were submitted to VPO for clearance and approval. Approved report and approval letter received and stored for use as guidance during TOD projects implementation. The proposal for TOD phase 2 is at its early stages of preparations. Variation of the owned BRT 4 EIA certificate is submitted to NEMC to cover the expected impacts of the BRT 4 extension.

- **Implementation Status of the Proposed ESMP during ESIA Studies**

The Agency is making close follow up on the daily adherence of Contractor in implementation of the of the proposed Environmental and Social Management Plans (ESMP) proposed during ESIA studies of BRT project during construction activities. Site inspection is conducted regularly, Implementation report submitted by contractor are reviewed and arising issues regularly discussed and solved. Progress inspections and progress meetings are attended monthly to discuss and agree on arising safeguard matters on ongoing construction activities of BRT phase 3 and phase 4 and improvement of BRT 1 corridor. The construction of BRT phase 4 corridor is categorized into three lots. Lot 1 includes construction of Ali Hassan Mwinyi Road from the junction of Bibi Titi and Azikiwe Street (Maktaba traffic rights), Bagamoyo road from Morocco to Mwenge and Ubungo fly over via Sam Nujoma Road covering 13.5km. Lot 2 is the Construction of Bagamoyo road from Mwenge to Boko DAWASA with a total of 15.63 kms. Lot 3 is the Construction of two depots at SIMU2000 and Mbuyuni, and Kivukoni terminal. Activation and formation of Grievances Readiness Committee (GRC) as a step to start the payment of Mbuyuni compensation funds received from the GoT is on progress. Sensitization meeting at SIM 2000 and Mtongani were conducted to remove PAPs at project site to pave the way for project implementation. 11 grievances submitted at Mtongani were resolved at 4th quarter.


The Agency also coordinated stakeholder's engagement meetings from different Institutions to facilitate acquisition of Simu 2000 area for construction of BRT 4 depot as planned. GRS committees were formed to handle grievances at different levels from project level and preparations to capacitate members on how to handle the submitted grievances are ongoing.

2.21 PERSONS WITH DISABILITIES

The Agency believes in and provides equal opportunities to persons with disabilities. During the year under review, one (1) staff with a sight disability was retired.

2.22 KEY CHALLENGES AND THE WAY FORWARD

The Agency encountered various challenges while discharging its functions during the year under review. Key challenges encountered included the following: -



- **Invasion of Petty Traders, Vehicles and Motorcycles in the DART Infrastructure:**
The invasion of petty traders to BRT infrastructure causes different problems including littering and general uncleanliness at terminals, stations and along the corridor. Also, the invasion of vehicles and motorcycles causes fatal accidents on the exclusive BRT lanes. There have been 56 fatal accidents on the Phase I corridor for the fourth quarter during the Financial Year 2024/25.

Way forward

The Agency has been collaborating with other authorities such as Police Force, Municipalities, District Commissioners and the Regional Commissioner's office to resolve the issue of BRT infrastructure invasion including providing education campaign to all stakeholders on proper usage of the DART system in order to reduce the rates of road accidents to minimum levels and curb vandalism of the DART system.

- **Legal Challenges:**

The Agency lacks selflegal mandate to enforce its own regulations that would suit its unique operation model of mass transit and the effective management of the project it oversees. This emanates from the fact that the Agency was established via ORDER an NO. 120 of 2007 under Subsidiary Legislation of the Executive Agency Act, Cap 245.

Way forward

The Agency has requested the PMO-RALG for the enactment of a law that will not only give DART the mandate to oversee the project but rather give the Agency authority over developing modern public transport across the cities in the country.

- **Automated Fare Collection System:**

The Agency has developed its own Automated Fare Collection System (GoT-AFCS) which is used in all bus stations and terminals. The new system uses paper tickets with QR codes and the attendants use Point of Sale Machines (POS) to validate the tickets from passengers. However, the system doesn't support the use of smart cards and this might create possible leakages of fare revenues.

Way forward

The Agency has procured validation gates and smart cards that will replace the use of paper tickets with QR codes. The installation of validation gates has been completed and smart cards are used since September 2024.

- **Shortage of buses providing transport service to the public**

The existing service provider has 210 buses which is less compared to the required number of buses to operate in the first phase (305 buses) according to the project design.

Way forward

In order to increase the number of buses to the BRT phase 1, the Agency has signed a contract with Emirates National Group (TRANSDAR) to supply and operate 177 articulated buses. The buses are expected to arrive in Dar es Salaam on September, 2025 and hence will eliminate the crisis of shortage of buses.

- **Flooding at Msimbazi Valley:**

Heavy rains falling in the City of Dar es Salaam cause flooding in the Msimbazi River and affect the Jangwani depot thus disrupting the normal flow of vehicles. Moreover, the surrounding areas are also facing a similar situation to the extent that all other social activities which were formally being conducted at Jangwani area including political, religious congregations, playgrounds, car parking and other similar activities are currently totally stopped. In that regard, the floods at the area have decreased the use value of the depot site.

Way forward:

The government, through the DMDP project, is looking for solutions to the challenges of Msimbazi Valley by building infrastructure that will not be affected by heavy rains. In addition, TANROADS has excavated sand and solid waste in the river and Msimbazi Bridge as a short-term measure to reduce the impact of flooding. This measure has helped prevent flooding on Morogoro Road. This practice of removing sand and solid waste is continuous until a permanent solution is found to avoid flooding on the roads.

- **Shortage of Agency Office Accommodation**

The agency is faced with the challenge of a shortage of existing office rooms that do not meet the needs of all employees, so employees are forced to sit in large numbers in existing office rooms

Way forward

Currently, the Agency is in the process of evaluation of bids from the Contractors for renovation of the building which was given by the Central Government. In addition, the Management has made major improvements to improve the current office environment and appearance of the buildings as part of the implementation of the KAIZENI system. This generally increases the working conditions for the productivity and efficiency of the delivery of Services to our customers inside and outside the Agency.

- **Difficulties in acquiring areas for project implementation**

There has been a resistance from both Government institutions and individuals who are the owners of the land objecting the acquisition processes and compensation amount. These include resistance of Mbezi Goig Resident where phase IV feeder station and pack and ride are designed. Also, areas owned by Government Institution such as Simu 2000 owned by Ubungo Municipal Council, for phase IV project, NHIF and Treasury Registrar area at Ubungo Maziwa for phase I depot, the tendency normally delays the implementation of the project.

Way forward

Holding meeting with the institutions/individuals owning the lands planned for depots development together with the key stakeholders. As a result of this intervention the Agency and NHIF has agreed to enter into MOU on how the refund of the monies used by NHIF to acquire that land will be repaid. Also, the Agency and Ubungo Municipal Council, has agreed to have an integrated and inclusive development of the Simu2000 plot so as to accommodate the interest of both parties.

Also, the Agency in corroboration with the Ministry of Land and Housing Settlement Development is engaging the affected individuals in conducting valuation of their properties for compensation purposes.

2.23 SUSTAINABILITY DISCLOSURE & ENVIRONMENTAL AND SOCIAL MANAGEMENT PLAN (ESMP) REPORT FOR FINANCIL YEAR 2024/25

This part provides overview of the sustainability performance, climate-related financial disclosures (IFRS S1/S2), and ESMP progress for the Dar Rapid Transit Agency (DART) for the financial year ended 30 June 2025.

Section 1: Sustainability Disclosure (IFRS S1 & S2)

Governance (IFRS S1)

- **Strategic Oversight:** The Ministerial Advisory Board (MAB) provides strategic oversight through the Minister responsible for Regional Administration and Local Government.
- **Management Accountability:** The Chief Executive and a specialized Management Team—including the Director of Operations and Infrastructure Management and the Head of Quality and Risk Management—are responsible for sustainability mandates.
- **Audit & Ethics:** The Audit Committee monitors financial governance with a particular focus on value for money and good governance.

Strategy and Climate Resilience (IFRS S2)

- **Adaptation to Physical Risks:** To mitigate recurring flood impacts at Msimbazi Valley/Jangwani depot, DART is constructing a new depot at Ubungo Maziwa on an area of approximately 68,000 sqm.
- **Climate Change Mitigation:** The BRT system is a primary tool for reducing greenhouse gas emissions by shifting commuters from private vehicles and older 'Daladalas' to high-capacity buses.
- **Financial Sustainability:** DART secures long-term viability through diversified revenue including access fees, billboard fees, and rental charges.

Risk Management

- **Integrated Framework:** Risk management is embedded across all departments with quarterly assessments conducted to maintain an up-to-date risk register.

- **Environmental Safeguards:** The Agency coordinates Strategic Environmental Assessments (SEA) and Environmental and Social Impact Assessments (ESIA) for all BRT project activities.

Section 2: Environmental and Social Management Plan (ESMP) Progress

1. Environmental Stewardship

- **Carbon Footprint:** The introduction of Phase 1 (210 buses) has reduced CO2 production by 1,616.84 tons.
- **Afforestation Initiatives:** DART initiated a tree-planting program along the Morocco terminal to Magomeni, with 720 trees successfully planted out of a target of 1,000.
- **EIA Certification:** Environmental Impact Assessment (EIA) certificates have been obtained for Phase 4, and studies for Phase 5 and Ubungo Maziwa Depot have been submitted to NEMC for approval.

2. Social Safeguards & Community Impact

- **Resettlement Action Plan (RAP):**
- **Ubungo Maziwa Depot:** 68 out of 90 Project Affected Persons (PAPs) have been paid TZS 5.4 billion in compensation.
- **Phase 4 & 5:** The Agency received TZS 27.23 billion for Phase 4 compensation and is expediting a request for TZS 70.86 billion for Phase
- **Livelihood Restoration:** A pilot project has reached 1,549 households, providing entrepreneurship skills and rent assistance (TZS 480,000 each) to ensure vulnerable families remain near the BRT system.
- **Support for Special Groups:** DART provided dedicated transit assistance to 19,520 elders, 42,600 students, 24,340 persons with disabilities, 10,255 sick people, and 7,270 pregnant women.

3. Occupational Health and Safety (OHS)

- **Workplace Compliance:** DART adheres to OSHA rules, with a formal workplace inspection conducted in March 2025 to ensure proper working conditions.
- **Employee Well-being:** Staff support includes HIV/AIDS and Non-Communicable Diseases (NCDs) training, and mandatory pension contributions to PSSSF.

Section 3: Key Performance Metrics & Targets

Category	Metric	Performance FY 2024/25
Environment	CO2 Emissions Saved (Phase 1)	1,616.84 Tons
Environment	Trees Planted (Current Program)	720 Trees
Social	PAPs Compensated (Ubungo Maziwa)	68 Persons
Social	Special Group Beneficiaries	103,985 Commuters
Safety	Fatal Accidents (Q4 2025)	56 Incidents
Economic	Commuter Fare Savings	TZS 1,500 vs. -TZS 20,000 fuel cost

Section 4: Future Sustainability Outlook

- **Infrastructure Expansion:** Phase 2 is substantially complete. Phase 3 reached 82.5% progress. Phase 4 progress varies by lot (24.1% to 28.1%).
- **Fleet Modernization:** A contract with Emirates National Group (TRANSDAR) for 177 articulated buses is expected to resolve the current bus shortage by September 2025.
- **Transit-Oriented Development (TOD):** In partnership with JICA, DART has prepared TOD guidelines and strategies to enhance urban planning and mobility along BRT lines.

2.24 SOLVENCY

Since its establishment, the Agency has managed to finance its operations through sources specified under the DART Establishment Order, 2007, Section 5.4.1. The Management considers the Agency to be solvent on the strength of its financial position as at 30 June 2025 as set in these financial statements and the Notes thereon.

2.25 AUDIT MANDATE

The Controller and Auditor General is the Statutory Auditor of the Dar Rapid Transit Agency by virtue of Article 143 of the Constitution of the United Republic of Tanzania and as amplified in Section 10 of the Public Audit Act, Cap 418 [R.E 2021]. In that regard, the CAG shall carry out audit of the Agency's financial statements of the year ended 30 June 2025.



Said Habib Tunda
The Chief Executive

Date: 23/03/2026.....



David Zacharia Kafulila
MAB-Chairperson

Date: 23/03/2026..|

3.0 STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE

These financial statements have been prepared by the Management of the Dar Rapid Transit Agency in accordance with the Dart Agency Establishment Order, 2007 and Public Finance Act. Cap 348 [R.E 2020].

The Management of DART is responsible for establishing and maintaining a system of effective internal control designed to give reasonable assurance that the transactions recorded in the financial statements are within the statutory requirement and that they contain the receipts and use of resources by the Agency.

The Management of DART is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time of the financial position of the Agency, and which enable them to ensure that the financial statements comply with DART AGENCY Establishment Order. They are also responsible for safeguarding the assets of DART and, hence, for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

DART Management confirms that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgment and estimates have been made in the preparation of financial statements for the year ended 30 June 2025. The Management also confirm that International Public Sector Accounting Standards - Accrual basis of accounting have been followed and the financial statements have been prepared on the going concern basis to the best of the Management's knowledge, the internal control system has operated adequately throughout the reporting period and the accounting and underlying records provide a reasonable basis for the preparation of the financial statements for the year ended 30 June 2025.

Management accepts responsibility for the integrity of the Financial Statements, the information that contain and their compliance with International Public Sector Accounting Standards. Nothing has come to the attention of the Management to indicate that DART will not remain a going concern for at least the next twelve months from the date of the Statements.

Approved by the Management and signed on its behalf by:



Said Habib Tunda
The Chief Executive

Date: 23/03/2026



David Zacharia Kafulila
MAB-Chairperson

Date: 23/03/2026

4.0 DECLARATION OF HEAD OF FINANCE

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

It is the duty of a Professional Accountant to assist the Board of Directors/Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Management as under the Management statement of Responsibility on an earlier page.

I, Ahmed Bongi being the Director of Finance and Accounts of DART during the period under review do hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards including IPSAS - Accrual Basis of Accounting and other statutory requirements.

I therefore confirm that the financial statements give a true and fair view position of the DART as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Position: Director of Finance and Accounts


NBAA Membership No. ACPA 2015

Date:


23/03/2026

5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025
 5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2024/25 TZS	2023/24 TZS Restated
ASSETS			
Current assets			
Cash and cash equivalents	62	10,525,091,051	7,539,068,727
Receivables	67	3,316,513,988	8,329,022,476
Prepayments	69	34,497,954	18,608,494
Inventories	70	590,525,218	991,571,399
Other Financial Assets	71	14,190,927,831	1,449,406,973
Total Current Asset		28,657,556,042	18,327,678,068
Non-current assets			
Property, plant and equipment	77	180,086,112,594	170,858,091,733
Intangible Assets	78	1,276,483,137	1,290,439,091
Non-Current Asset Held for sale	95	-	28,752,760
Total Non-Current Asset		181,362,595,731	172,177,283,587
TOTAL ASSETS		210,020,151,772	190,504,961,652
LIABILITIES			
Current liabilities			
Payables	89	2,870,792,883	404,371,345
Deferred income	93	24,412,807,393	9,394,040,100
Deposits	94	153,005,427	39,703,786
Total Current liabilities		27,436,605,703	9,838,115,232
TOTAL LIABILITIES		27,436,605,703	9,838,115,232
Net Assets		182,583,546,070	180,666,846,420
NET ASSETS/EQUITY			
Taxpayers Fund		106,906,582,474	106,906,582,474
Accumulated Surplus		75,676,963,596	73,760,263,946
TOTAL NET ASSETS/EQUITY		182,583,546,070	180,666,846,420


 Said Habib Tunda
 The Chief Executive
 Date: 23/03/2026


 David Zacharia Kafulila
 MAB-Chairperson
 Date: 23/03/2026

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

		2024/25	2023/24
Classification of Expenses by Nature			
REVENUE	Note	TZS	TZS
Revenue grants	16	15,551,608,495	4,602,616,064
Revenue from Exchange Transactions	17	7,229,811,530	9,232,034,160
Investment Income	21	1,538,673,410	474,439,227
Fair value Gains on Assets and Liabilities	24	3,865,941	-
Gain on foreign currency translation	27	254,714,440	-
Other Revenue	31	1,517,443,396	4,820,813,430
Total Revenue		26,096,117,212	19,129,902,881
EXPENSES AND TRANSFERS			
Expenses			
Wages, salaries and employee benefits	34	4,966,866,174	6,464,048,270
Use of goods and services	35	7,630,619,171	5,345,000,128
Maintenance Expenses	36	941,475,733	594,091,063
Loss on Foreign Currency Translation	45	467,418	285,150
Other Expenses	52	165,173,900	878,063,304
Expected Credit Loss	54	7,421,846,378	1,029,480,912
Social Benefits	56	43,775,000	37,400,000
Depreciation of PPE	77	2,912,298,619	2,311,484,267
Amortization of Intangible Assets	78	13,955,954	13,955,954
TOTAL EXPENSES		24,096,478,347	16,673,809,048
Transfers			
Other Transfers	60	82,939,215	308,000,000
TOTAL EXPENSES AND TRANSFERS		24,179,417,562	16,981,809,048
Surplus/(deficit) during the year		1,916,699,650	2,148,093,833



Said Habib Tunda
The Chief, Executive

Date: 23/03/2026




David Zacharia Kafulila
MAB-Chairperson

Date: 23/03/2026

5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

	Taxpayers Fund (TZS)	Accumulated surplus/(deficit) (TZS)	Total (TZS)
At 1 July 2024	106,906,582,474	73,760,263,946	180,666,846,420
Surplus/(deficit) for the year	-	1,916,699,650	1,916,699,650
At 30 June 2025	106,906,582,474	75,676,963,596	182,583,546,070
At 1 July 2023	106,906,582,474	70,342,664,954	177,249,247,428
Other Appropriations		1,269,505,159	1,269,505,159
Surplus/(deficit) for the year	-	2,148,093,833	2,148,093,833
At 30 June 2024	106,906,582,474	73,760,263,946	180,666,846,420


 Said Habib Tunda
 The Chief Executive
 Date: 23/03/2026


 David Zacharia Kafulila
 MAB-Chairperson
 Date: 23/03/2026

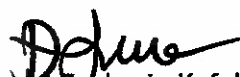
5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	2024/25 TZS	2023/24 TZS Restated
RECEIPTS		
Revenue Grants	30,570,375,788	10,874,895,333
Other Revenue	2,844,120,608	2,758,339,218
Revenue from Exchange Transactions	3,566,946,729	9,231,936,165
Increase in Deposit	113,301,640	-
Total Receipts	37,094,744,765	22,865,170,716
PAYMENTS		
Wages, Salaries and Employee Benefits	5,195,825,016	6,242,439,428
Use of Goods and Service	4,623,232,370	8,250,410,241
Social Benefits	43,775,000	37,400,000
Other Transfers	32,949,901	308,000,000
Other Expenses	165,173,900	878,063,304
Maintenance Expenses	941,475,733	594,091,063
Decrease in Deposit	-	100,824,841
Total payments	11,002,431,920	16,411,228,877
Net Cash inflows from Operating Activities	26,092,312,845	6,453,941,839
Cash flows from investing activities		
Acquisition of property, plant, and equipment	(12,161,556,034)	(525,802,880)
Acquisition of Intangibles	-	-
Investment Income	1,538,673,410	474,439,227
Amount Invested/withdrawn	(12,741,520,858)	110,278,766
Net cash outflows from investing activities	(23,364,403,483)	58,915,113
Net Increase	2,727,909,361	6,484,109,869
Effect of foreign currency changes	254,247,022	(285,150)
Cash and cash equivalents at the beginning of the period	7,638,003,779	1,154,179,060
Cash and cash equivalents at the end of the period	10,620,160,162	7,638,003,779



Said Habib Tunda
The Chief Executive

Date: 23/09/2026





David Zacharia Kafulila
MAB-Chairperson

Date: 23/09/2026

5.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Original Budget (TZS)	Reallocations/ Adjustments (TZS)	Final Budget (TZS) (B)	Actual Amount on Comparable Basis (TZS) (A)	Different Final Budget & Actual (TZS) (B-A)
RECEIPTS					
Revenue grants	54,884,836,000	-	54,884,836,000	30,570,375,788	24,314,460,212
Other Revenue	2,740,880,100	-	2,740,880,100	2,844,120,608	(103,240,508)
Revenue from Exchange Transactions	17,259,119,900	-	17,259,119,900	3,566,946,729	13,692,173,171
Finance Income	1,577,652,200	-	1,577,652,200	1,538,673,410	38,978,790
Increase in deposit	-	-	-	113,301,640	(113,301,640)
Total Receipts	76,462,488,200	-	76,462,488,200	38,633,418,175	37,829,070,025
PAYMENTS					
Wages, Salaries and Employee Benefits	7,763,054,164	27,500,000	7,790,554,164	5,195,825,016	2,594,729,148
Use of Goods and Service	11,261,387,814	771,702,000	12,033,089,814	4,623,232,370	7,409,457,640
Social Benefits	356,470,000	-	356,470,000	43,775,000	312,695,000
Other Transfers	1,163,535,361	-	1,163,535,361	32,949,901	1,130,585,459
Other Expenses	1,353,547,300	20,468,000	1,374,015,300	165,173,900	1,208,841,400
Maintenance Expenses	2,767,900,000	19,830,000	2,787,730,000	941,475,733	1,846,254,266
Acquisition of Property, Plant and Equipment	51,796,593,561	(839,500,000)	50,957,093,561	12,161,556,034	38,795,537,527
Withdrawal of Investment in UTT	-	-	-	12,741,520,858	(12,741,520,858)
Total Payments	76,462,488,200	-	76,462,488,200	35,905,508,812	40,556,979,388
Net Receipts/Payments	-	-	-	2,727,909,363	(2,727,909,363)


Said Habib Tunda
The Chief Executive
Date: 23/06/2026


David Zachana Kafulila
MAB-Chairperson
Date: 23/06/2026



REASONS FOR CHANGE ON COMPARISON BETWEEN THE BUDGET AND ACTUAL

The Agency uses cash basis budget approved by the Parliament in which the original budget for financial year 2024/25 was TZS 76,462,488,308. During the period the Agency collected a total of TZS 38,638,818,172.

Other Revenue (Own Sources)

The actual fund collected for own sources TZS 7,949,740,742 was less than the budgeted amount TZS 21,577,652,308, this was significantly caused by the following reasons;

- Access fee budgeted for phase II not collected due to delay in procurement of Bus Operator, also the amount of access fee denied to be paid by operator for phase I.
- Revenue from sales of smart cards was collected less than the budgeted due to the decision of the Agency to reduce the price from TZS 5,000 to 1,000 per card.

Revenue grants

The final budget for revenue grants was TZS 54,884,836,000 and the actual amount collected was TZS 30,570,375,789. The under-collection was caused by less amount disbursed by the Central Government.

Expenses

In financial year 2024/25, the amount of budget under expenses categories were TZS 76,462,488,308 higher than the actual expenses of TZS 35,906,004,618.

5.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES

5.6.1 GENERAL INFORMATION

PRINCIPAL PLACE OF BUSINESS	Ubungo Maji, Morogoro Road, P. O. BOX 724, 16103 DAR ES SALAAM - TANZANIA. Tel: +255 22 2928634/35 E-mail: ce@dart.go.tz Website: www.dart.go.tz
LAWYER	Attorney General's Office P. O. BOX 630, DODOMA - TANZANIA. Fax: +255 22 2700603
BANKERS	Bank of Tanzania Mirambo Street, 11884 Dar es Salaam, P. O. BOX 2939, DAR ES SALAAM - TANZANIA CRDB Bank PLC, Azikiwe Premier Branch, B.W. Mkapa Towers-Azikiwe Street P. O. BOX 9531, DAR ES SALAAM - TANZANIA NMB Bank PLC, Bank House Branch, Samora Avenue, P. O. BOX 9031, DAR ES SALAAM - TANZANIA
AUDITORS	Controller and Auditor General National Audit Office Ukaguzi House Mahakama Road, P. O. BOX 950, 41104 TAMBUKARELI, DODOMA - TANZANIA

5.6.2 CHANGE IN ACCOUNTING POLICY

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model.

THE IMPACT OF CHANGE IN ACCOUNTING POLICY

The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures

reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

The Entity operates with the following Banks with global ratings and Probability of Default (PD) as provided in the table below.

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
1	Bank of Tanzania			
2	CRDB	Moody's	B ₂ +	2.16%
3	NMB	Moody's	B ₁	2.16%

5.6.3 BASIS FOR PREPARATION OF FINANCIAL STATEMENTS

These financial statements have been prepared on the basis of historical cost and accrual basis, unless otherwise specified (the Statement of Cash Flows).

Functional and Presentation Currency

The financial are prepared in Tanzania Shillings, which is the Agency's functional and presentation currency and all values are rounded to the nearest shillings except where otherwise indicated.

Foreign Currencies Translation

Transactions in foreign currencies during the year are converted into Tanzania Shillings (functional currency), at rates ruling at the transaction dates, momentary assets liabilities at the statement of Financial Position date which are expressed in foreign currencies are translated into Tanzania Shillings (TZS) at rates ruling at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated. The resulting differences from conversion and translation are dealt with in the Statement of financial performance in the period in which they arise. The Statement of Cash flow is prepared using direct method.


STATEMENT OF COMPLIANCE WITH IPSAS AND LAWS

The financial statements of the Agency are prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting as issued by International Public Sector Accounting Standards Board (IPSASB) and other applicable laws of United Republic of Tanzania and directives Accounting Circular no. 2 on the preparation of report of those charged with Governance and Financial Statements and closure of financial year 2024/25 issued by the Ministry of finance and Planning.

5.6.4 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

Revenue Recognition



Revenue comprises of inflows of economic benefits received and receivable by the reporting entity, which represents an increase in net assets/equity, other than increases relating to contributions from owners. For the Agency, Revenue comprises of the fair value of grants received from the government and other donors, fees charged on services rendered to the customers such as parking fees, access fees, levies and fees from permits on billboard and posters rentals

The amount of revenue is not considered to be reliably measured until all contingencies relating to that income have been resolved. The Agency bases its estimates on historical results, taking into consideration the type of the business partner, type of transaction and specifics of each arrangement.

Revenue from Non-Exchange Transactions

This is the revenue received from the transactions which are not exchange transactions which include grants received from the Government and Donors. Its recognition depends on the nature of the conditions and their settlement, for revenue from non-exchange transactions with conditions specifying that the Agency is to provide goods or services to third parties, or return unused funds to the Government or Donor, the funds are recognized as a liability until the goods or services are provided where the liability is subsequently reduced and revenue is recognized. If the grants have no conditions, then the revenue is recognised directly in the Statement of Financial Performance when the grants are received.

Revenue from Exchange Transactions

Revenue from Exchange transactions is recognized to the extent that it is probable that the economic benefits will flow to the Agency and the amount of which can be reliably measured.

a) Interest Income

Interest Income is an income from the interest earned on cash temporarily held in fixed deposits, call account deposits, or purchase of the Treasury bill. The Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable and it accounted for in the period in which it is earned. Interest income is included as other income in the Statement of Financial Performance.

b) Parking Fees

Revenue is recognized when the cash is received from the customers for the usage of the Agency's parking lots in designated areas.

c) Access Fees

Revenue is recognized for the usage of BRT infrastructures (BRT lanes, stations and terminals) by the bus operator

d) Permit and Billboard Fees

Revenue is recognized for the usage of BRT infrastructures (pedestrian's bridges, stations and terminals) by the advertising companies.

e) Fines and Penalties

For contractual customers, revenue is recognized when the customer fails to comply with the contract terms, however, for non-contractual parties, revenue is recognized when the cash is received.

f) Sanitary Charges

Revenue is recognized when the cash is received from the customers for the usage of toilet services.

g) Other revenue

It is recognized and accounted for as income to the Agency in the period in which it is earned.

Property, Plant and Equipment

All property, plant and equipment are initially measured and recorded at cost less accumulated depreciation and any impairment losses. Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use.

Subsequent expenditures are capitalized only when they increase the current economic benefits or service potential and meet the recognition criteria. Expenditure incurred to replace a component of item of property and equipment is counted for separately and capitalized while the major replaced component is derecognized. All other expenditure items, which do not meet recognition criteria, are recognized in the Statement of Financial Performance as expenses as they incurred.

As guided by the Public Finance (Management of Public Property) Regulations, 2024, Depreciation on assets is calculated on the straight-line basis to write down the cost of each asset, to its residual value over their estimated useful lives. The Agency is charging depreciation when the asset is available for use irrespective of the date of acquisition. The depreciation ceases when the asset is derecognized. The annual rates of depreciation that have been consistently applied are as follows:

Description	Useful life (years)	Depreciation Rate (%)
Buildings	50	2

Description	Useful life (years)	Depreciation Rate (%)
Infrastructural assets	60	1.66
Computers Desktop and Laptop	8	12.5
Printers	7	14
Uninterruptible power supplies (UPS)	7	14
Furniture & fixtures	10	10
Motor Vehicles (light duty)	10	10
Motor Cycles	7	14
Office Equipment's	10	10
Plant & machinery	15	6.7

The assets and useful lives are reviewed, and adjusted if appropriate, at each Statement of the Financial Position date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal of property and equipment are determined by comparing the proceeds with the carrying amount and are considered in determining surplus or deficit.

Recognition

The cost of an item of Property, Plant and Equipment is recognized as an asset if, and only if the asset is being controlled by the Agency; it is probable that future economic benefits or service potential associated with the item will flow to the Agency; and the cost of the item can be measured reliably.

Measurement

Property, Plant and Equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Derecognition


The carrying amount of an item of property, plant and equipment is derecognized when asset is disposed; or when no future economic benefits or service potentials are expected from its use or disposal. Gains and losses on de-recognition of Property, Plant and Equipment is determined by reference to their carrying amount and is taken into account in determining operating profit.

Subsequent Measurement

The Agency use the cost model to record the subsequent measurements.

Impairment of financial assets/receivables

Impairment loss occurs when the carrying amount of an asset or cash-generating unit exceeds its recoverable amount. Carrying amount is the amount at which an asset is



recognized in the statement of financial position after deducting accumulated depreciation and accumulated impairment losses, while recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. Impairment, therefore, reflects a decline in the utility of an asset to the entity that controls it. The asset is regarded as impaired as it is no longer capable of providing the entity with service potential - it has little, or no, utility for the entity in contributing to the achievement of its objectives.

The impairment of financial asset is calculated using expected credit losses model. The Entity recognizes loss allowances {Expected Credit Losses (ECL)} on all financial assets except those that are measured at FVTSD and credit impaired financial assets. The Entity uses the credit loss model approach in determining the impairment of cash/cash equivalent and receivables. A loss allowance is calculated at each reporting date however, the ECL model is updated in June 2023, basis to accommodate any event that might cause significant increase in credit risks on financial asset. The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in credit risk of the financial asset since initial recognition.

Loss allowances for ECL are presented in the statement of financial position as follows: Financial assets measured at amortized cost: as a deduction from the gross carrying amount of the assets;

Inputs into measurement of ECLs

The key inputs into the measurement of ECLs are the discounted product of: probability of default (PD), loss given default (LGD) and exposure at default (EAD).

The PD represents the likelihood of a borrower defaulting on its financial obligation (as per "Definition of default and credit-impaired" above), either over the next 12 months (12M PD), or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months and Lifetime LGD is the percentage of loss expected to be made if the default occurs over the remaining expected lifetime of the loan.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e., the exposure has not prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof. The Lifetime PD is developed by applying a maturity profile to the current 12month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the loans. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band.

ECL FOR CASH AND CASH EQUIVALENT

The Agency applies IPSAS 41 - Financial Instruments to recognize and measure impairment losses on financial assets, including cash at commercial banks, using the Expected Credit Loss (ECL) model. Cash held in commercial banks is not protected under the Deposit Insurance Scheme per Section 39(8) of the Banking and Financial Institutions Act), therefore LGD = 100% for government deposits. PD is based on historical and forward-looking credit risk assessments. However, the Agency operates with NMB and CRDB Banks with current global ratings of AA from Fitch, Aa3 from Moody’s and AA from S&P, which gives probability of default (PD) of 0.0216.

The ECL is calculated as:

$$\text{ECL} = \text{Exposure at Default (EAD)} \times \text{Probability of Default (PD)} \times \text{Loss Given Default (LGD)}$$

Analysis of Cash and Cash Equivalent

For the purpose of the statement of cash flows, cash and cash equivalent comprises of the following balances with less than 12 months’ maturity from the date of acquisition.

Description	2024/25 (TZS)	2024/23 (TZS)
Cash at Bank and on hand	10,620,158,896	7,638,002,514
Expected Credit Loss		
Opening balance	98,935,052	24,172,524
Charged during the year	(3,865,941)	74,762,527
Closing balance	95,069,110	98,935,052
Gross Cash and Cash Equivalent	10,525,089,786	7,539,067,462

ECL FOR RECEIVABLES

ECL was calculated for receivables balance adjusted by forecasted loss rate under three scenarios, base, best and worst-case scenarios. Then the loss obtained is adjusted by assumed probability under each scenario to obtain the probability weighted ECL. Analysis of ECL is shown in the following steps;

Step 1;

The management uses 85%,70% and 95% as expected loss under base case, best case and worst-case scenario respectively, therefore the outstanding balance for receivables was adjusted (multiplied) by assumed rate to obtain forecasted ECL for three scenarios.

Step 2;

Forecasted ECL obtained is the adjusted (multiplied) by the probabilities under each scenario, and the sum the product will be probability weighted ECL.

Step 3;

The probability weighted ECL is then discounted using assumed discounting factor to arrive to the figure of discounted ECL which is accounted for in the Financial Statements.

Summary of key assumptions

Assumption	Value
Base Case Scenario-Loss Rate	0.85
Best Case Scenario-Loss Rate	0.70
Worst Case Scenario-Loss Rate	0.95
Probability Base Case	0.5
Probability Best Case Scenario	0.2
Probability Worst Case Scenario	0.3

ECL FOR 2023/2024

Name	Outstanding Balance	Discounted ECL
A1 Outdoor	143,175,935	121,699,545
Sparkventure	199,000,00	169,150,000
Alliance Media (T) Ltd	17,094,438	14,530,272
UDART	10,628,431,222	9,034,166,539
Brian Group Ltd	597,596	507,957
Grand Cares Ltd	149,165	126,790
EALCL Ltd	1,318,113	1,120,396
URAFIKI TEXTILE	123,810,000	105,238,500
TOTAL	10,914,775,469	9,446,539,999

ECL FOR 2024/2025

Name	Outstanding Balance	Discounted ECL
A1 Outdoor	130,697,865	111,093,185
Sparkventure	204,460,000	173,791,000
Alliance Media (T) Ltd	17,094,438	14,530,272

Name	Outstanding Balance	Discounted ECL
UDART-Performance Deductions	15,321,727,050	13,023,467,993
UDART-Access fee	3,662,864,801	3,113,435,081
Brian Group Ltd	147,200,000	125,120,000
DDC	84,909,330	72,172,931
TEMEKE MC	152,396,959	129,537,415
URAFIKI TEXTILE	123,810,000	105,238,500
TOTAL	19,845,160,443	16,868,386,377

Derecognition Financial assets

The Entity derecognizes a financial asset when:

- a) The contractual rights to the cash flows from the financial asset expire; or
- b) It transfers the rights to receive the contractual cash flows in a transaction in which either:
 - Substantially all of the risks and rewards of ownership of the financial asset are transferred; or
 - The Entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

When The Entity enters into transactions whereby it transfers assets recognized in its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognized.

Financial liabilities

Recognition


Financial liabilities are recognized when the Entity has contractual obligation to deliver cash as a result of goods or services received.

Measurement

Financial liabilities are initially measured at fair value and net gains and losses, including any interest expense, are recognized in surplus or deficit. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in surplus or deficit. Any gain or loss on derecognition is also recognized in surplus or deficit.

Derecognition

The Entity derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Entity also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.



On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in surplus or deficit

Intangible Assets

Intangible assets consist of computer software licenses which are capitalized based on the costs incurred to acquire and bring to use the specific software. These costs are amortized over their estimated useful lives.

Intangible assets are initially recorded at historical cost and accounting for intangible assets is based on its useful life. An intangible asset with finite useful life is amortized and an intangible asset with indefinite useful life is not. Maintenance of the intangible assets is charged to the income statement during the financial period in which they are incurred.

Amortization

The depreciable of intangible asset with a finite useful life shall be allocated using straight line basis at 33.3%. The amortization shall cease at the date that asset is derecognized. Amortization period and the amortization method for an intangible asset with finite useful life shall be reviewed at least at each reporting date if the expected useful life of the asset is different from the previous estimate.

Residual Value

An intangible asset with finite useful life residual value shall be assumed to be zero unless there is an active market for that asset.

Investments and Other Financial Instruments

The Agency classifies financial assets and financial liabilities into following categories: -

- Held-to -Maturity investment
- Loans and Receivables
- Financial liabilities measured at amortized cost

Classification depends on the purpose for which the financial instruments were obtained/incurred and takes place at initial recognition. Hence, financial assets are classified at fair value as appropriate. When financial assets are recognized initially, they are measured at fair value. The Agency determines the classification of its financial assets on initial recognition and, where allowed and appropriate, re-evaluates this designation at each financial year end.

Inventories

There are no inventories held for sale during the year, inventories for consumption (Stocks and Consumables), i.e., stationeries, are measured at cost upon initial recognition. After initial recognition inventories are measured at the lower of cost and current replacement cost. Cost is determined by the First - In -First - Out (FIFO) method. Current replacement cost is the cost the entity would incur to acquire the inventories on the reporting date. Usually, the Agency conducts stock taking exercise on yearly basis.

Provisions

Provisions are recognized when the Agency has a present legal or constructive obligation because of past events, when it is probable that an outflow of resources embodying economic benefits and/or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. However, the Agency has not made any provision during the year.

Accounting Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future. In the process of applying the Agency's accounting policies, management has made estimates, in the determination of the useful lives.

Employee Entitlements

Employee entitlements are recognized when they accrue to employees. A provision is made for estimated liability of such entitlements as a result of services rendered by employees up to the Statement of Financial Position date. The estimated monetary liability for employees accrued annual leave entitlement at the Statement of Financial Position date is recognized as an expense accrual.

Retirement Benefit Obligation

The Agency contributes to statutory benefits for its employees under the Permanent and Pensionable term of employment at the rate of 15% of basic salary to the Public Service Social Security Fund (PSSSF).

5.7 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

16. Revenue Grants

Details	2024/25 (TZS)	2023/24 (TZS)
Government Grant Personal Emolument	2,708,850,318	2,398,214,978
Government Grant Development Local	11,948,492,000	536,731,258
Government Grant Development Foreign	265,559,000	704,303,222

Government Grant Other Charges	628,707,177	382,641,000
Revenue Grants - Non-Monetary	-	580,725,606
	15,551,608,495	4,602,616,064

17. Revenue from Exchange Transactions

Details	2024/25 (TZS)	2023/24 (TZS)
Hire of Service/Access fee	7,229,811,530	9,232,034,160
	7,229,811,530	9,232,034,160

21. Investment Income

Details	2024/25 (TZS)	2023/24 (TZS)
Interest	1,538,673,410	474,439,227
	1,538,673,410	474,439,227

24. Fair value Gains on Assets and Liabilities

Details	2024/25 (TZS)	2023/24 (TZS)
Reversal of provision for impairment of Receivables (ECL)	3,865,941	-
	3,865,941	-

27. Gain on Foreign Currency Translation

Details	2024/25 (TZS)	2023/24 (TZS)
Foreign exchange difference (Gain) Monetary	254,714,440	-
	254,714,440	-

31. Other Revenue

Details	2024/25 (TZS)	2023/24 (TZS)
Billboards fees	726,113,616	540,887,334
Miscellaneous Receipts	540,783,812	3,982,153,094
Parking fees	224,368,270	240,631,700
Sanitation fees	26,177,698	57,141,302
	1,517,443,396	4,820,813,430

34. Wages, Salaries and Employee's Benefits

Details	2024/25 (TZS)	2023/24 (TZS)
Casual Laborers	-	513,946,533
Civil Servants	2,708,850,318	2,389,017,228
Civil Servants Contracts	-	-
Court Attire Allowance	4,000,000	4,000,000
Electricity	181,576,990	139,139,283
Extra Duty	3,300,000	19,439,770
Field (Practical Allowance)	320,260,200	537,353,800
Food and Refreshment	230,512,752	370,314,647
Furniture	-	104,657,203
Honoraria	56,995,729	403,500,000
Housing allowance	440,116,803	1,036,059,992

Details	2024/25 (TZS)	2023/24 (TZS)
Internship Allowance	224,679,386	-
Leave travel	25,367,200	135,950,553
Medical and Dental Refunds	-	1,100,000
Moving Expenses	39,995,000	42,496,000
National Health	86,890,817	54,132,000
Outfit Allowance	300,000	3,000,000
Professional Allowance	6,000,000	
Responsibility Allowance	103,996,103	106,922,952
Sitting Allowance	255,099,300	272,516,465
Telephone	71,897,236	162,621,896
Transport Expenses	89,528,352	-
Water Allowance	117,499,987	167,879,949
	4,966,866,174	6,464,048,270

35. Use of Goods and Service

Details	2024/25(TZS)	2023/24 (TZS)
Advertising and Publication	15,000,000	15,067,450
Air Travel Tickets	69,727,406	54,480,802
Bed Sheets and Linen	-	3,700,000
Communication Network Services	279,411,701	55,013,252
Computer supplies and accessories	-	-
Conference facilities	114,250,000	85,361,898
Diesel	229,539,917	288,215,542
Drugs and Medicine	-	2,080,000
Educational radio and TV broadcasting	21,000,000	58,710,395
Electricity	42,638,107	18,148,603
Entertainment	325,925,408	365,878,732
Food and Refreshments	124,715,840	90,043,251
Gifts and Prizes	-	16,000,000
Ground travel (bus, railway, water, etc)	-	7,500,000
Ground travel (bus, railway taxi, etc)	101,553,385	562,422,195
Inspection fee	-	2,000,000
Internet and Email connections	67,974,992	101,405,272
Lodging/Accommodation	1,200,000	11,495,000
Office Consumables (papers, pencils, pens and stationaries)	560,208,465	144,718,070
Outsourcing Costs (includes cleaning and security services)	2,843,908,710	1,311,525,981
Per Diem - Domestic	2,583,099,232	1,774,967,880
Per Diem - Foreign	117,400,000	158,202,634
Printing and Photocopying Costs	5,700,000	740,000
Protective Clothing, footwear and gears	2,200,000	425,000
Rent	-	4,008,000
Research and Dissertation	6,000,000	4,000,000
Special Food	2,400,000	-
Special Uniforms and Clothing	-	7,460,840
Subscription Fees	14,705,421	41,035,000
Telephone Charges (Land Lines)	12,000,000	14,067,530

Details	2024/25(TZS)	2023/24 (TZS)
Tuition Fees	69,698,487	114,960,000
Uniforms	10,616,600	25,367,800
Water Charges	9,745,498	6,000,000
	7,630,619,171	5,345,001,128

36. Maintenance Expenses

Details	2024/25 (TZS)	2023/24 (TZS)
Computers, printers, scanners, and other computer related equipment	-	8,440,000
Motor Vehicles and Water Craft	166,243,778	109,617,886
Outsource maintenance contract services	764,402,261	441,757,432
Small Tools and Implements	-	1,500,000
Tyres and Batteries	10,829,694	32,775,745
	941,475,733	594,091,063

45. Loss on Foreign Currency Translation

Details	2024/25 (TZS)	2023/24 (TZS)
Foreign exchange differences (Loss) Monetary	467,418	285,150
	467,418	285,150

52. Other Expenses

Details	2024/25 (TZS)	2023/24 (TZS)
Agency fees	38,000,000	74,292,000
Audit fee	54,468,000	54,468,000
Burial Expenses	13,790,000	5,160,000
Consultancy fees	35,435,900	31,722,216
Legal fees	-	2,700,000
Other Payments	-	708,161,088
Registration Fees	17,280,000	1,560,000
Security Service	6,200,000	-
	165,173,900	878,063,304

54. Expected Credit Loss

Details	2024/25 (TZS)	2023/24 (TZS)
Expected Credit Loss	7,421,846,378	1,029,480,912
	7,421,846,378	1,029,480,912

56. Social Benefits

Details	2024/25 (TZS)	2023/24 (TZS)
Relief Assistance	43,775,000	37,400,000
	43,775,000	37,400,000

60. Other Transfer

Details	2024/25 (TZS)	2023/24 (TZS)
Contribution to CF (15%)	32,949,902	308,000,000

Transfer of Asset - non monetary	49,989,313	-
	82,939,215	308,000,000

62. Cash and cash equivalent

Details	2024/25 (TZS)	2023/24 (TZS)
BoT Own Source Collection Account	240,109,346	2,316,548
Deposit Account USD	78,576,329	1,914,869
Deposit Cash Account TZS	14,722,617	2,034,637
Development Expenditure Cash Account	2,746,780,921	80,050,081
D-Fund	4,322,771,368	4,578,380,694
EURO BOT Collection Account	3,040,847,325	2,786,132,885
Imprest Cash Account	87,375,000	-
Own source Development Expenditure	92,207	9,569,082
Own source Recurrent Expenditure GF	9,479,335	118,426,944
Own source Revenue Collection	99,000	129,900
Provision for ECL (Cash)	(95,069,110)	(98,935,052)
Recurrent Expenditure Cash Account	20,352,800	23,579,007
Deposit-Unapplied Cash Account	59,706,480	35,469,129
	10,525,091,051	7,539,068,727

Movement for Expected Credit Loss for cash and cash equivalent

Details	2024/25 (TZS)	2023/24 (TZS)
Opening balance as at 01.07.2024	98,935,052	24,172,524
Charge during the year	(3,865,941)	74,762,528
Closing balance as at 30.06.2025	95,069,110	98,935,052

CALCULATION FOR ECL

ECL = Cash balance x PD x LGD

ECL 2023/2024

BANK	Cash Balance	PD	LGD	ECL
NMB	4,578,411,594	0.0216	1	98,893,690
CRDB	1,914,869	0.0216	1	41,362
TOTAL				98,935,052

ECL 2024/2025

BANK	Cash Balance	PD	LGD	ECL
NMB	4,322,771,368	0.0216	1	93,371,862
CRDB	78,576,329	0.0216	1	1,697,248
TOTAL				95,069,110

67. Receivables

Details	2024/25 (TZS)	2023/24 (TZS)
Imprest Receivable	138,305,000	65,154,700
Other Receivables	20,046,595,365	17,710,407,772
Total receivables as at 30 June 2025	20,184,900,365	17,775,562,472
Less: Expected Credit Loss	(16,868,386,377)	(9,446,539,999)
Balance as at 30 June 2025.	3,316,513,988	8,329,022,473

Movement for Expected Credit Loss for receivables

Details	2024/25 (TZS)	2023/24 (TZS)
Opening balance as at 01.07.2024	9,446,539,999	8,491,821,614
Charge during the year	7,421,846,378	954,718,385
Closing balance as at 30.06.2025	16,868,386,377	9,446,539,999

69. Prepayments

Details	2024/25 (TZS)	2023/24 (TZS)
GPSA	30,749,400	-
Fuel	3,748,554	18,608,494
	34,497,954	18,608,494

70. Inventories

Details	2024/25 (TZS)	2023/24 (TZS)
Consumables	590,525,218	991,571,399
	590,525,218	991,571,399

71. Other Financial Assets

Details	2024/25 (TZS)	2023/24 (TZS)
Other Financial Assets	14,190,927,831	1,449,406,973
	14,190,927,831	1,449,406,973

77. PROPERTY, PLANT AND EQUIPMENT

	Land (TZS)	Infrastructural Assets (TZS)	Buildings (TZS)	Plant & machinery (TZS)	Motor Vehicle (TZS)	Beds, desks, shelves, tables, chairs and cabinets (TZS)	Computers & photocopiers (TZS)	Total (TZS)
Cost								
As at 01.07.2024	52,016,429,697	124,877,942,631	433,725,225	330,856,749	2,290,843,058	500,488,250	4,138,121,552	184,588,407,165
Additions - Monetary	11,948,492,000	-	-	2,260,034	-	5,860,000	204,944,000	12,161,556,034
Transfers	-	-	-	-	(264,963,719)	-	-	(264,963,719)
As at 30.06.2025	63,964,921,697	124,877,942,631	433,725,225	333,116,783	2,025,879,339	506,348,250	4,343,065,555	196,484,999,480
Depreciation								
As at 01.07.2024	-	10,006,713,254	65,231,917	157,068,760	1,192,698,383	393,704,454	1,914,898,662	13,730,315,432
Depreciation charge	-	2,085,461,642	8,674,505	22,057,117	202,587,934	50,634,825	542,883,194	2,912,298,618
Transfers	-	-	-	-	(243,727,169)	-	-	(243,727,169)
As at 30.06.2025	-	12,092,174,896	73,906,422	179,125,880	1,151,559,148	444,339,279	2,457,781,856	16,398,886,885
Carrying value								
As at 30.06.2025	63,964,921,697	112,785,767,735	359,818,803	153,990,903	874,320,190	62,008,970	1,885,283,699	180,086,112,595

	Land (TZS)	Infrastructural Assets (TZS)	Buildings (TZS)	Plant & machinery (TZS)	Motor Vehicle (TZS)	Beds, desk, shelves, table, chairs and cabinets (TZS)	Computers & photocopiers (TZS)	Total (TZS)
Cost								
As at 01.07.2023	51,490,626,817	124,877,942,631	433,725,225	330,856,749	2,290,843,058	495,402,628	3,562,481,568	183,481,878,679
Additions - Monetary	525,802,880	-	-	-	-	-	-	525,802,880
Addition-Nonmonetary	-	-	-	-	-	5,085,622	575,639,984	580,725,606
As at 30.06.2024	52,016,429,697	124,877,942,631	433,725,225	330,856,749	2,290,843,058	500,488,250	4,138,121,552	184,588,407,165
Depreciation								
As at 01.07.2023	-	8,757,933,828	56,557,413	135,011,643	892,231,698	351,651,878	1,225,444,704	11,418,831,165
Depreciation charge	-	1,248,779,426	8,674,504	22,057,117	300,466,686	42,052,576	689,453,958	2,311,484,267
As at 30.06.2024	-	10,006,713,254	65,231,917	157,068,760	1,192,698,383	393,704,454	1,914,898,662	13,730,315,432
Carrying value								
As at 30.06.2024	52,016,429,697	114,871,229,377	368,493,308	173,787,990	1,098,144,675	106,783,795	2,223,222,889	170,858,091,733

78. INTANGIBLE ASSETS

Details	Computer software (TZS) 2024/25	Computer software (TZS) 2023/24
Cost		
As at 01.07	1,311,373,022	41,867,863
Adjustment	-	1,269,505,159
As at 30.06	1,311,373,022	1,311,373,022
Depreciation		
As at 01.07	20,933,932	6,977,977
Charge for the year	13,955,954	13,955,954
As at 30.06	34,889,886	20,933,932
Carrying Value		
As at 30.06	1,276,483,136	1,290,439,091

89. Payables and Accruals

Details	Opening balance (TZS)	Addition (TZS)	Payments (TZS)	Balance (TZS)
Staff claim	229,258,842	6,000,725,126	6,229,683,968	300,000
Retention	5,275,114	0	-	5,275,114
Supplies of goods and services	166,659,957	52,445,143,478	49,835,452,387	2,776,351,047
Withholding Tax payables	3,177,433	0	1,685,711	1,491,722
Imprest payable	-	87,375,000	-	87,375,000
	404,371,346	58,533,243,604	56,066,822,066	2,870,792,883

93. DEFERRED INCOME

Details	Opening balance (TZS)	Funds received (TZS)	Amortised (TZS)	Balance (TZS)
Deferred Subvention Capital	9,370,462,553	27,234,302,000	12,214,051,000	24,390,713,553
Deferred Subvention Revenue	23,577,547	3,336,073,788	3,337,557,495	22,093,840
Total	9,394,040,100	30,570,375,788	15,551,608,495	24,412,807,393

Closing balance is represented by;

Details	(TZS)
E-Bajaji	80,050,081
Compensation-loaned	1,930,582,809
Compensation for BRT IV	15,285,810,000
AFD	7,094,270,663
Sub Total Capital Deferred	24,390,713,553
Other Charges (OC)	17,131,305
Personal Emoluments (PE)	4,962,534
Sub Total Recurrent deferred	22,093,840

Details	(TZS)
Grand Total	24,412,807,393

94. Deposits

Details	2024/25 (TZS)	2023/24 (TZS)
Deposit General	93,298,947	4,234,656
Unapplied Deposit Account	59,706,480	35,469,130
	153,005,427	39,703,786

95. Non-Current Asset Held for sale

Details	2024/25 (TZS)	2023/24 (TZS)
As at 01.07.2023	100,634,659	100,634,659
Addition	-	-
Transfers	(100,634,659)	-
As at 30.06.2024	-	100,634,659
Depreciation		
As at 01.07.2023	71,881,886	71,881,886
Charge during the year	-	-
Transfers	(71,881,886)	-
As at 30.06.2024	-	71,881,886
Carrying value	-	28,752,763

96. Events After the Reporting Date

Following the general elections on 29 October 2025, there was considerable civil disturbance after the reporting date. The unrest is anticipated to have a major impact on the BRT infrastructures and operational disruptions, even though it has nothing to do with the circumstances as of 30 June 2025.

Nature of the Event

During the general elections, there were periods of civil unrest and disturbances in a number of locations. These disruptions included damage to public infrastructures including BRT stations and terminals and service disruptions. In compliance with IPSAS 14-Events After the Reporting Date, management evaluated these events and concluded that the disruptions occurred after the reporting date and had nothing to do with the circumstances as of June 30, 2025. The incident is therefore categorized as non-adjusting event.

Financial Impact

The management has assessed the impact of the disturbances and estimated that the total cost of destructed infrastructure amounting TZS 12,455,915,595, this cost will be recognised in the subsequent reporting period in accordance with applicable IPSAS standards upon receipts of fund.

97. CONTINGENT LIABILITY

There is a contingent liability associated with a pending litigation land case during FY 2024/25 that was registered by 54 Affected Persons of Mbuyuni Mtongani who refused to receive their compensation sum of TZS 4,154,309,000. Since there is little chance that the Agency will lose the case in court, the Agency did not recognize the amount as a liability.

98. Aging analysis

(a) Receivables

SN	CATEGORIES	TOTAL (TZS)	ECL (TZS)	NET AMOUNT (TZS)	Less than or equal to 365 days (TZS)	More than 365 days (TZS)
1	A1 Outdoor	130,697,865	111,093,185	19,604,680	-	19,604,680
2	Spark Venture	204,460,000	173,791,000	30,669,000	-	30,669,000
3	Alliance Media (T) Ltd	17,094,438.00	14,530,272	2,564,166	-	2,564,166
4	UDART-P/deductions	15,321,727,050	13,023,467,993	2,298,259,058	-	2,298,259,058
5	UDART-Access fee	3,662,864,801	3,113,435,081	549,429,720	549,429,720	-
6	Brian Group Ltd	147,200,000	125,120,000	22,080,000	22,080,000	-
7	Grand Cares Ltd	21,000,000	-	21,000,000	21,000,000	-
8	EACLC Ltd	96,577,920.00	-	96,577,920	96,577,920	-
10	Kilimanjaro Cable	42,480,000	-	42,480,000	42,480,000	-
11	Safe Equipment	32,400,000	-	32,400,000	32,400,000	-
12	NPK	8,977,000	-	8,977,000	8,977,000	-
13	DDC	84,909,330	72,172,931	12,736,400	-	12,736,400
14	TEMEKE MC	152,396,959	129,537,415	22,859,544	-	22,859,544
15	Urafiki Textile	123,810,000	105,238,500	18,571,500	-	18,571,500
16	Imprest	138,305,000	-	138,305,000	138,305,000	-
	GRAND TOTAL	20,184,900,365	16,868,386,377	3,316,513,986	911,249,640	2,405,264,346

(b)-1 Creditors

SN	CATEGORIES	TOTAL (TZS)	Less than or equal to 365 days (TZS)	More than 365 Days (TZS)
1	Staff Claims	300,000	300,000	-
2	Supplies and Consumables Used	2,776,351,047	2,618,589,472	157,761,575
3	Withholding tax	1,491,722.00	1,491,722	-
4	Retention	5,275,114	-	5,275,114
5	Imprest Payable	87,375,000	87,375,000.00	-
	GRAND TOTAL	2,870,792,883	2,707,756,194	163,036,689

(b)-2 List of creditors

SN	CATEGORIES	TOTAL (TZS)	Less than or equal to 365 days (TZS)	More than 365 days (TZS)
1	Hassan Fundi	300,000	300,000	-
2	Commuters (Card Top Up)	291,064,697	173,368,134	117,696,563
3	EMERGING COMMUNICATION Ltd	40,065,012	-	40,065,012
4	TOYOTA	6,886,151	6,886,151	-
5	GODWIN LUSASO GENERAL SUPPLY LTD	3,938,248	3,938,248	-
6	FEELOF INVESTMENT LIMITED	153,638,400	153,638,400	-
7	CHINA TANZANIA SECURITY COMPANY LTD	802,475,520	802,475,520	-
8	VODACOM TANZANIA PUBLIC Co. LTD	37,943,136	37,943,136	-
9	TANZANIA POLICE FORCE CORPORATION SOLE	374,955,145	374,955,145	-
10	VERA INTERNATIONAL TRAVEL TOURS LTD	1,050,000	1,050,000	-
11	PREPLAN INVESTMENT LIMITED	23,017,543	23,017,543	-
12	REALCOME EQUIPMENT LTD	23,600,000	23,600,000	-
13	TANZANIA REVENUE AUTHORITY	1,589,917	1,589,917	-
14	SNJ	5,275,114	-	5,275,114
15	PAPs for BRT IV project (accrued interest)	1,017,619,000	1,017,619,000	-
16	Imprest Payable	87,375,000	87,375,000	-
	GRAND TOTAL	2,870,792,883	1,690,137,194	163,036,689

99. Notes to the Cash Flow Statement (Reconciliation of Accrual and Cash)

(a) Receipts

Particular	Amount (TZS)	Note
Revenue Grants		
Revenue earned in the financial performance	15,551,608,495	16
Add/less change in working capital		
Deferred Subvention Capital	15,020,251,000	93
Deferred Subvention Current	(1,483,707)	93
Statement of Cash flows	30,570,375,788	
Revenue from Exchange Transactions		
Access fee	7,229,811,530	17
Add/less change in working capital		
Change in receivables	(3,662,864,801)	
Statement of Cashflows	3,566,946,729	
Investment Income		
Interest	1,538,673,410	21
Statement of Cashflows	1,538,673,410	
Other Revenue		
Revenue earned in the financial performance	1,517,443,396	31
Add/less change in working capital		
Change in Receivables	1,326,677,212	
Statement of Cashflows	2,844,120,608	

(b) **Payments**
Wages, salaries and employee benefits

Particular	Amount (TZS)	Note
Opening payable balance of Wages, Salaries and Employee Benefits as at 1 July 2024	229,258,842	89
Add:		
Expenses incurred in the financial performance with regard to Wages, Salaries and Employee Benefits	4,966,866,174	34
Total expenditure for Wages, Salaries and Employee Benefits (Accrual and Cash)	5,196,125,016	
Less:		
Closing payable balance of Wages, Salaries and Employee Benefits as at 30 June 2025	300,000	34
Cash paid for Wages, Salaries and Employee Benefits per Cash Flow Statements	5,195,825,016	

Use of Goods and Service

Description	Amount (TZS)	Note
Opening payable as at 01 July, 2024		
Withholding tax payable 01 July 2024	5,275,114	89
Retention 01 July 2024	3,177,433	89
Supplies of goods and services 01 July 2024	166,659,957	89
Add:		
Expenses in the financial performance	7,630,619,171	35
Closing balance Imprest 30 June 2025	138,305,000	67
Closing balance Inventory 30 June 2025	590,525,218	70
Closing balance Prepayment 30 June 2025	34,497,755	69
Total (A)	7,551,440,649	
Less:		
Opening balance Imprest 30 June 2024	65,154,700	67
Opening balance inventory 30 June 2024	991,571,399	70
Opening balance Prepayment 30 June 2024	18,608,494	69
Ending payable as at 30 June, 2025		
Retention	5,275,114	89
Withholding tax payable 30 June 2025	1,491,722	89
Supplies of goods and services 30 June 2025	2,776,651,047	89
Imprest Payable	87,375,000	89
Total (B)	2,928,208,475	
Cash paid for Supplies and Consumables Used per Cash Flow Statements (A - B)	4,623,232,174	

Social benefits

Description	Amount (TZS)	Note
Opening balance	-	
Add:		

Expenditure incurred during the year	43,775,000	56
Total	43,775,000	
Less:		
Closing Balance	-	
Cash paid for Other Expenses per Cash Flow Statements	43,775,000	

Other Transfers

Description	Amount (TZS)	Note
Opening balance	-	
Add:		
Expenditure incurred during the year	82,939,213	60
Total	82,939,213	
Less:		
Transfer of Asset to other institution - non monetary	49,989,311	
Cash paid for Other Expenses per Cash Flow Statements	32,949,902	

Other Expenses

Description	Amount (TZS)	Note
Opening balance	-	
Add:		
Expenditure incurred during the year	165,173,900	52
Total	165,173,900	
Less:		
Closing Balance	-	
Cash paid for Other Expenses per Cash Flow Statements	165,173,900	

Maintenance Expenses

Description	Amount (TZS)	Note
Opening balance	-	
Add:		
Expenditure incurred during the year	941,475,733	36
Total	941,475,733	
Less:		
Closing Balance	-	
Cash paid for Maintenance Expenses per Cash Flow Statements	941,475,733	

Deposit

Description	Amount (TZS)	Note
Closing balance	153,005,427	94
Add:		
Less:		
Opening Balance	39,703,786	94
Cash inflow(outflow)	113,301,641	

100. CASH FLOW RECONCILIATION - CASH FLOW GENERATED FROM OPERATIONS

Details	2025/24 (TZS)	2023/24 (TZS)
Surplus/(surplus) for the year	1,916,699,650	2,148,093,833
Add/ (Less) Non-Cash Item		
Depreciation	2,912,298,618	2,311,484,267
Amortization of intangibles	13,955,954	13,955,954
Expected Credit Loss	7,421,846,378	1,029,480,912
Revenue Grants-Non-Monetary	-	(580,725,606)
Fair Value Gains on Assets and Liabilities	(3,865,941)	-
Add/ (Less) Change in Working Capital		
Deferred Income	15,018,767,293	6,824,256,336
Inventories	401,046,181	135,732,077
Prepayment	(15,889,460)	(18,608,494)
Deposit	113,301,641	(100,824,841)
Payables and Accruals	2,466,421,537	(2,810,681,199)
Receivables	(2,409,337,693)	(2,024,067,323)
Investment Income	(1,538,673,410)	(474,439,227)
Transfer of Assets	49,989,311	-
Effect of Foreign Currency Changes	(254,247,215)	285,150
Net Cash Flow from Operating Activities	26,092,312,845	6,453,941,839

101. RESTATEMENT OF PRIOR YEAR FIGURES

During the year ended 30 June 2025, Management identified that costs incurred in the development of the Automated Fare Collection System (AFCS) had previously been recognized as operating expenses in the Statement of Financial Performance in the periods in which they were incurred. Upon review, it was established that these costs relate to the development of an internally generated system which meets the recognition criteria of an intangible asset in accordance with IPSAS 31 - Intangible Assets.

Under the requirements of IPSAS 31, expenditures incurred during the development phase of an internally generated system that are directly attributable to bringing the asset to its intended use should be capitalized. The system had been completed and was available for use; however, the associated development costs had not been recognized as work-in-progress during the development phase nor subsequently capitalized as an intangible asset upon completion. As a result, Intangible Assets were understated and Accumulated Surplus was correspondingly understated.

Management has therefore corrected this misstatement in accordance with IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors. IPSAS 3 requires that material prior period errors be corrected retrospectively in the first set of financial

statements authorized for issue after their discovery. The correction has been effected through an adjustment to the opening balances of the relevant accounts.

Accordingly, the Agency recognized the Automated Fare Collection System (AFCS) as an intangible asset and adjusted the accumulated surplus to reverse the effect of development costs previously expensed.

The effect of the prior period adjustment on the financial statements is summarized below:

Name of Component	Debit (TZS)	Credit (TZS)
Intangible Assets - Automated Fare Collection System (AFCS)	1,269,505,159	-
Accumulated Surplus (Prior Period Adjustment)	-	1,269,505,159

Following this adjustment, the Automated Fare Collection System is now recognized as an internally generated intangible asset in the Statement of Financial Position and will be amortized over its estimated useful life in accordance with the Agency's accounting policy for intangible assets.

Therefore, in line with para 55 of IPSAS 1 which requires that; when presentation or classifications of items in Financial Statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable. Apart from the above restatement the Agency has also reclassified other prior year balances to enhance fair presentation and comparability as shown in the table below;

Components	Comparative figure 2024/25	Prior year's figure Audited in financial statement 2023/24	Re-Classified Amount	Reason for Re-Classification
STATEMENT OF FINANCIAL POSITION				
Cash and cash equivalent	7,539,068,727	4,747,497,682	2,791,571,045	Reclassification of cash and cash equivalent to recognize the amount of TZS 2,791,285,895 that was erroneously omitted during the FY 2023/24, this was not included in the accounting system (MUSE) which is used for preparation of financial statement also the recognition of foreign exchange loss of TZS 285,150 which is a loss resulted from foreign exchange translation.

Components	Comparative figure 2024/25	Prior year's figure Audited in financial statement 2023/24	Re-Classified Amount	Reason for Re-Classification
Prepayment	18,608,494	-	18,608,494	Reclassification was due to recognition of prepayment which was previous included in inventory balance.
Inventory	991,571,399	1,010,179,893	18,608,494	Reclassification was due to recognition of prepayment which was previous included in inventory balance.
Intangible Asset	1,290,439,091	20,933,932	1,269,505,159	Recognition of intangible asset related to development cost of AFCS System which was previously expensed.
Deferred Income	9,394,040,100	6,607,907,215	2,786,132,885	Reclassification of cash and cash equivalent to recognize the amount of TZS 2,786,132,885 that was erroneously (human error) omitted during the FY 2023/24, this was not included in the accounting system (MUSE) which is used for preparation of financial statement.
Accumulated Surplus	73,760,263,946	70,818,531,341	2,941,732,605	Reclassification is due to recognition of intangible asset related to development cost of AFCS System which was previously expensed, the recognition of foreign exchange loss of TZS 285,150 which is a loss resulted from foreign exchange translation and changes in methodology of calculation of ECL.
STATEMENT OF FINANCIAL PERFORMANCE				
Loss on Foreign Currency Translation	285,150	-	285,150	Reclassification is due to recognition of foreign exchange loss of TZS 285,150 which is a loss resulted from foreign exchange translation.
Surplus/(deficit) during the year	2,148,093,833	475,866,187	1,672,227,646	Reclassification is due to recognition of foreign exchange loss of TZS 285,150 which is a loss resulted from foreign exchange translation. Also changes in

Components	Comparative figure 2024/25	Prior year's figure Audited in financial statement 2023/24	Re-Classified Amount	Reason for Re- Classification
				computation of ECL.
STATEMENT OF CHANGES IN NET ASSET				
Accumulated Surplus	73,760,263,946	70,818,531,341	2,941,732,605	Reclassification is due to recognition of intangible asset related to development cost of AFCS System which was previously expensed, the recognition of foreign exchange loss of TZS 285,150 which is a loss resulted from foreign exchange translation and changes in methodology of calculation of ECL.
CASHFLOW STATEMENT				
Total Receipts	22,865,170,716	20,050,287,828	2,814,882,888	Reclassification of cash and cash equivalent to recognize the amount of TZS 2,814,882,888 that was erroneously (human error) omitted during the FY 2023/24, this was not included in the accounting system (MUSE) which is used for preparation of financial statement.
Cash and cash equivalents	7,638,003,779	4,852,154,597	2,785,849,182	Reclassification of cash and cash equivalent to recognize the amount of TZS 2,785,849,182 that was erroneously (human error) omitted during the FY 2023/24, this was not included in the accounting system (MUSE) which is used for preparation of financial statement also the recognition of foreign exchange loss of TZS 285,150 which is a loss resulted from foreign exchange translation.

102. Revenue grants (non-monetary) received through Donors (World Bank)

During the year under review the Agents received services provided by different suppliers using revenue grants (non-monetary) from the World Bank. The payments of these services

were incurred by TANROADS on behalf of the Agency. The payments include consultancy services, training expenses, assets acquired and other operational expenses.

These expenses were charged in the Statement of Financial Performance of TANROADS, therefore are not included in the Statement of Financial Performance of Dart Agency. Total expenses incurred by TANROADS on behalf of the Agency during the year was TZS 10,540,048,323 in which TZS 10,501,589,985 were paid and TZS 38,458,338 remained unpaid at the year end. The table below shows analysis of non-monetary expenses incurred for the year ended 30 June 2025;

<u>SN</u>	<u>PAID EXPENSES</u>	<u>AMOUNT (TZS)</u>
1	COMMISSIONER FOR LARGE TAX PAYER	5,832,470
2	COMMISSIONER FOR LARGE TAX PAYER	5,832,789
3	AMI CHAND SRIVASTAVA	33,050,593
4	AMI CHAND SRIVASTAVA	33,050,593
5	COMMISSIONER FOR LARGE TAX PAYER	5832470
6	AMI CHAND SRIVASTAVA	33,050,593
7	AMI CHAND SRIVASTAVA	33,050,593
8	AMI CHAND SRIVASTAVA	33,050,593
9	COMMISSIONER FOR LARGE TAX PAYER	5,832,470
10	COMMISSIONER FOR LARGE TAX PAYER	5,832,470
11	AMI CHAND SRIVASTAVA	33,050,593
12	COMMISSIONER FOR LARGE TAX PAYER	5,832,470
13	AMI CHAND SRIVASTAVA	33,050,593
14	COMMISSIONER FOR LARGE TAX PAYER	5,832,470
15	REBEL GROUP INTERNATIONAL BV	281,471,405
16	COMMISSIONER FOR LARGE TAX PAYER	49,671,424
17	IDOM CONSULTING ENGINEERING & ARCHI	469,354,215
18	COMMISSIONER FOR LARGE TAX PAYER	83,525,940
19	GSD PLUS S.A.S	184,939,864
20	COMMISSIONER FOR LARGE TAX PAYER	32,636,447
21	GSD PLUS S.A.S	246,586,486
22	COMMISSIONER FOR LARGE TAX PAYER	43,515,262
23	COMMISSIONER FOR LARGE TAX PAYER	21,757,631
24	GSD PLUS S.A.S	123,293,243
25	TRAPEZE SOUTH AFRICA (PTY) LIMITED	5,168,856,796
26	COMMISSIONER FOR LARGE TAX PAYER	99,765,375
27	Beetle Motors Limited	138,154,840
28	COMMISSIONER FOR LARGE TAX PAYER	67,197
29	KINAHU AUTO WORKS & GENERAL SUPPLIES	9,432,901

<u>SN</u>	<u>PAID EXPENSES</u>	<u>AMOUNT (TZS)</u>
30	BRONZE TECH COMPANY LIMITED	62,986,713
31	COMMISSIONER FOR LARGE TAX PAYER	1,755,727
32	COMMISSIONER FOR LARGE TAX PAYER	52,689
33	KINAHU AUTO WORKS & GENERAL SUPPLIES	9,401,211
34	KANANA MOTORS GENERAL SUPPLY	4,969,100
35	VERA INTERNATIONAL TRAVEL & TOURS LTD	62,901,300
36	LUDGERY MARTIN CHALE	10,269,600
37	GILBERT WILFRED MFINANGA	12,136,800
38	DAVID TOGOLAI MCHOMVU	11,203,200
39	EMANUEL ELISHA KARUBALO	10,269,600
40	ZANIFA OMARY LIMBOA	12,136,800
41	GASPER BARNABAS LIKENEJO	10,269,600
42	JEROME PANTALEO RWESHAGARA	12,136,800
43	COMMISSIONER FOR LARGE TAX PAYER	10,500
44	VERA INTERNATIONAL TRAVEL & TOURS LTD	26,669,300
45	VERA INTERNATIONAL TRAVEL & TOURS LTD	60,609,461
46	DAR RAPID TRANSIT(DART)	14,859,000
47	NG'WANASHIGI TRYPHONE GAGAGA	15,795,000
48	VERA INTERNATIONAL TRAVEL & TOURS LTD	72,468,025
49	RWANDA HUMAN RESOURCES MANAGEMENT	6,651,025
50	NG'WANASHIGI TRYPHONE GAGAGA	12,457,900
51	NEBU ISAAC KYANDO	10,541,300
52	EMANUEL ELISHA KARUBALO	10,541,300
53	JEROME PANTALEO RWESHAGARA	8,898,500
54	ATHUMANI JUMA KIHAMIA	8,898,500
55	DELFINA MATHIAS PWELEZA	8,214,000
56	MOHAMED BAKARI KUGANDA	8,898,500.00
57	VERA INTERNATIONAL TRAVEL & TOURS LTD	14,749,410.00
58	COMMISSIONER FOR LARGE TAX PAYER	590
59	FATUMA I. MPINI	15,615,600
60	SHAROTE ZEPHANIA BIRALI	15,615,600
61	MWAMVUA JUMANNE STAMBULI	15,615,600
62	NIA TOGOLANI SEFUE	15,615,600
63	VERA INTERNATIONAL TRAVEL & TOURS LTD	9,911,680
64	COMMISSIONER FOR LARGE TAX PAYER	630,000
65	SUB SAHARA INSTITUTE LIMITED	11,970,000
66	ROBERT NORBERT KAGALI	6,028,000
67	CHRISTOPHER MABADA	6,028,000

<u>SN</u>	<u>PAID EXPENSES</u>	<u>AMOUNT (TZS)</u>
68	AMINA ALLY MASIMBA	6,028,000
69	ELIPHAS R. MOLLEL	6,028,000
70	FREDRICK KAKURU	6,576,000
71	DEUSDELITY O. CASMIR	10,619,700
72	MOHAMED BAKARI KUGANDA	10,619,700
73	ALBINA JOHN GRIPHIN	9,802,800
74	MOUSTON SELEMAN MWAKYOMA	9,802,800
75	ATHUMANI JUMA KIHAMIA	10,619,700
76	VERA INTERNATIONAL TRAVEL & TOURS LTD	10,413,500
77	IDOM CONSULTING ENGINEERING & ARCHIT	807,299,112
78	COMMISSIONER FOR LARGE TAX PAYER	140,915,376
79	MGESSY TIMOTHY RYOBA	45,567,685
80	COMMISSIONER FOR LARGE TAX PAYER	2,398,299
81	AMI CHAND SRIVASTAVA	33,521,677
82	COMMISSIONER FOR LARGE TAX PAYER	5,915,602
83	PRINCE GENERAL INVESTMENT LTD	1,252,156,515
84	UNIVERSITY OF DAR ES SALAAM	166,236,726
85	MGESSY TIMOTHY RYOBA	68,351,528
86	COMMISSIONER FOR LARGE TAX PAYER	3,597,449
87	COMMISSIONER FOR LARGE TAX PAYER	5,858,975
88	AMI CHAND SRIVASTAVA	33,200,788
89	AMI CHAND SRIVASTAVA	33,067,737
	TOTAL	10,501,589,985
	UNPAID EXPENSES	
1	AMI CHAND SRIVASTAVA	32,689,577
2	COMMISSIONER FOR LARGE TAX PAYER-AMI	5,768,761
	TOTAL UNPAID EXPENSES	38,458,338
	GRAND TOTAL	10,540,048,323

103. TRANSACTIONS WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025

The following are the payment made to other government entities during the financial year

<u>SN</u>	<u>Goods/Service received</u>	<u>Name Of Entity Provided Goods/Services</u>	<u>Amount Paid (TZS)</u>
1	SERVICE	TANZANIA STANDARD NEWSPAPER	11,492,138
2	SERVICE	Tanzania Telecommunication Company Ltd (TTCL)	112,439,697
3	SERVICE	Agency for the Development of Educational Management (ADEM)	3,600,000
4	SERVICE	GPSA Dar Es Salaam Region	93,788,471

SN	Goods/Service received	Name Of Entity Provided Goods/Services	Amount Paid (TZS)
5	SERVICE	Tanzania Broadcasting Corporation (TBC)	8,160,000
6	SERVICE	Tanzania Airports Authority (TAA)	2,200,000
7	SERVICE	Tanzania Posts Corporation (TPC)	15,200,000
8	SERVICE	Dar es Salaam Water Supply and Sanitation Authority (DAWASA)	28,942,970
9	SERVICE	National Board of Accountants and Auditors (NBAA)	4,950,000
10	SERVICE	Tanzania Public Service College (TPSC)	19,350,000
			300,123,276

The following are the list of Government Entities which has balance with the Entity (Receivables)

Sn	Goods/Service received	Name Of Entity Provided Goods/Services	Amount Paid (TZS)
1	SERVICE	DDC	84,909,330
2	SERVICE	TEMEKE MC	152,396,959
3	SERVICE	URAFIKI TEXTILE	123,810,000
			361,116,289

The following is a list of other Government entity which the Entity supposed to pay (Payable)

SN	GOODS/SERVICER ECEIVED	NAME OF ENTITY PROVIDED GOODS/SERVICES	AMOUNT PAID (TZS)
1	SERVICE	TANZANIA REVENUE AUTHORITY	1,589,917
			1,589,917