



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

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

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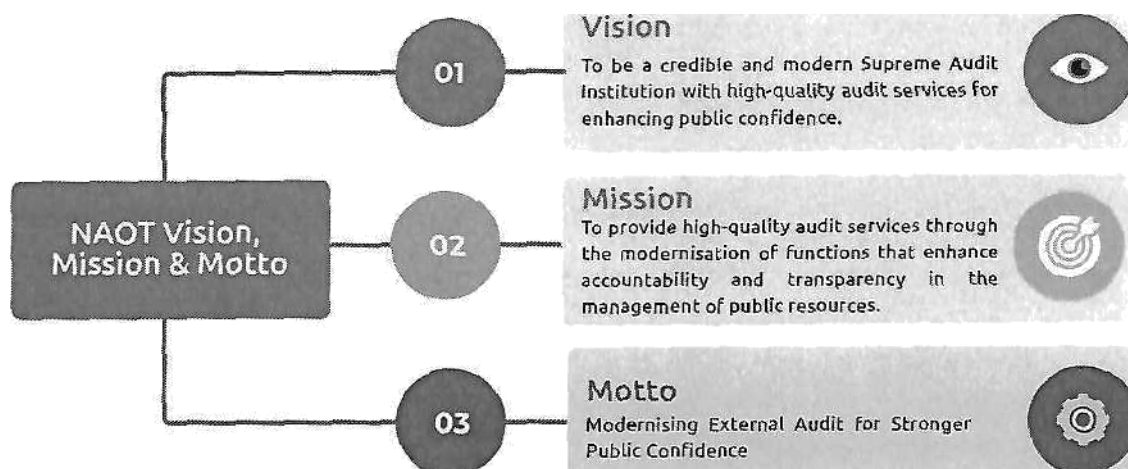
March 2025

AR/CG/RITA/2025/24

## 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 [R.E 2021]



### Independence and objectivity

We are as impartial public institution. We are independently performing high-quality audit services to the public in an unbiased manner.

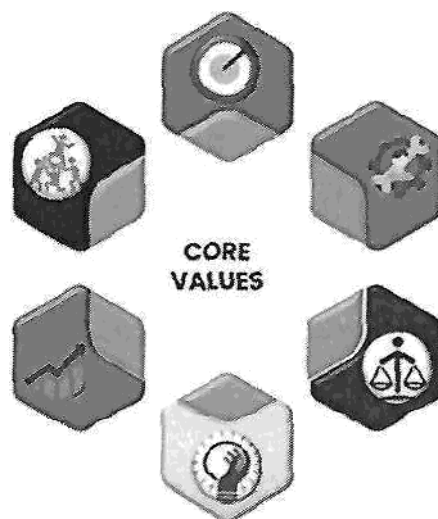
### Teamwork Spirit

We value and work together with the public and external stakeholders.

### Results Oriented

Achievement of our objectives.

targets.



### Professional competence

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

### Integrity

We abide by and maintain high ethical standards and rules of law in all our activities.

### Creativity and Innovation

We encourage, create, and promote innovation.

Amplification of Audit

This audit report is intended for use by the Registration, Insolvency, and Trusteeship Agency (RITA) and may form part of the annual general report. Once tabled to the National Assembly, it becomes a public document; hence, its distribution may not be limited.

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## ABBREVIATIONS

AR	Audit Report
BRS4G	Birth Registration System Fourth Generation
CAG	Controller and Auditor General
CG	Central Government
CRS	Civil Registration System
DFATD	Department of Foreign Affairs, Trade and Development
iCT	Information Communication Technology
IESBA	International Ethics Standard Board of Accountants
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
MAB	Ministerial Advisory Board
NBAA	National Board of Accountant and Auditors
NBS	National Bureau of Statistics
NEC	National Electoral Commission
NHiF	National Health Insurance Fund
NSSF	National Social Security Fund
PE	Personal Emoluments
PMU	Procurement Management Unit
RITA	Registration Insolvency and Trusteeship Agency
TRA	Tanzania Revenue Authority
TZS	Tanzania Shillings
UNICEF	United Nations Children's Fund

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson.,  
Ministerial Advisory Board,  
Registration, Insolvency and Trusteeship Agency (RITA),  
RITA Tower,  
4 Simu Street,  
P.O.BOX 9183,  
1104 DAR ES SALAAM.

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the financial statements of Registration, Insolvency and Trusteeship Agency (RITA), which comprise the statement of financial position as at 30 June 2024, and the statement of financial performance, statement of changes in net assets and 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 Registration, Insolvency and Trusteeship Agency (RITA) as at 30 June 2024, 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 and the manner required by the Public Finance Act, Cap. 348.

#### Basis for Opinion

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

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

## Key Audit Matters

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

## Other Information

Management is responsible for the other information. The other information comprises the Chairman's Report and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon 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.



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 any 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 (R.E 2021) requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.



## 1.2 REPORT ON COMPLIANCE WITH LEGISLATION

### 1.2.1 Compliance with the Public Procurement Laws

Subject matter: Compliance audit on procurement of works, goods, *and* services  
I performed a compliance audit on the procurement of works, goods and services in the Registration, Insolvency and Trusteeship Agency (RITA) for the financial year 2013/24 as per the Public Procurement laws.

#### Conclusion

Based on the audit work performed, I state that, procurement of goods, works and services of the Registration, Insolvency and Trusteeship Agency (RITA) is generally in compliance with the requirement<sup>3</sup> Of the Public Procurement laws.

### 1.2.1 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Registration, Insolvency and Trusteeship Agency (RITA) for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

#### Conclusion

Based on the audit work performed, state that, Budget formulation and execution of Registration, Insolvency and Trusteeship Agency (RITA) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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



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REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
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TO JUNE 2024

2.0 FINANCIAL STATE/ ENT

2.1 STATEMENT BY THE CHAIRMAN OF THE MINISTERIAL ADVISORY BOARD

I am pleased to submit the Agency's Annual Report for 2023/24, which provides the progress made by the Registration Insolvency and Trusteeship Agency (RITA), hereafter the Agency, in discharging its core mandate. The report also provides performance of key operations that support the Agency in executing its mandate. In compliance with the principles of good governance, the Agency's drafted annual financial report for 2023/24 is also submitted as part of this report.

RITA, is the custodian of information on key life events of the country on behalf of the Government. Apart from Civil Registration, RITA also deals with matters of administration of deceased estates, bankruptcy, official receivership and incorporation of trustees. The Agency has a business monopoly in the registration of Births, Deaths and Marriages, and the incorporation of Trustees which makes its functions to be unique and important for National development.

During the reporting period, the Agency collected TZS 16,890,518,638, amounting to 89 percent of the budgeted revenue. This included TZS 14,341,500,479 from internal sources, TZS 1,470,474,859 from Government Subventions, and TZS 78,543,300 from Development Partners for birth and death registration support. The Agency spent TZS 18,138,524,379 on operational and development costs, with TZS 12,412,513,184 for core operations, TZS 2,457,559,885 for personal emoluments, and TZS 3,268,351,310 for development expenses, funded by UNICEF for projects in Gagera, Kigoma, and Dar es Salaam regions. Additionally, TZS 100,000,000 was contributed to the Government Consolidated Fund for strategic projects.

Agency's services and uptake were improved, thanks to Management who were committed and available at all times together with advanced technology that facilitated identification of new customer-centric and ease the registration process and at large, this performance was an outcome of measures taken by the Agency, in collaboration with stakeholders. The success attained was also attributable to competent human capital, efficient business processes, and good governance structures of the Agency.

Going forward, the Agency intends to improve the conduct and effectiveness of Registration through other strategies, shifting from manual process to automated process to some of the remaining services together with ensuring our available systems are strengthened.

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Measures will also be taken to ensure the adequacy of information is provided to the public and all service beneficiaries to enable the process of registration to be easy.

I am confident that with enhanced collaboration with stakeholders, the Agency will remain steadfast in Registration for better performance in the subsequent years and at large accurate and reliable data.

Lastly, I would like to extend my profound appreciation to the agency's Board members, Management, and Staff for their diligence and unwavering commitment, which enabled the attainment of the Agency's strategic objectives for the financial year 2023/24.

Dr. Amina Suleiman Msengwa  
Chairperson

30 June 2024  
Date

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### 3.0 STATEMENT BY THE ACCOUNTING OFFICER FOR THE YEAR ENDED 30 JUNE 2024

Reflecting on my role as an Accounting Officer/ Administrator General of the Registration Insolvency and Trusteeship Agency (RITA), I feel privileged to lead an Agency that has accomplished so much. I believe this is the outcome of having a strong and resilient team that successfully delivered strong results.

RITA was established by the Executive Agency Act 5, 1997 and Regulations. The Agency's mandate is to effect the efficient management of information on key life events, incorporation of trustees, safeguarding properties under trusts of deceased persons, insolvency, and minors to enable the law to take its course.

During the year under review, the Agency implemented the planned activities accordingly in respect of the Annual Action Plan. Below is a detailed explanation of the action plan, progress towards achievement, challenges faced, and how these challenges can be addressed.

#### 2.2 Action Plan and Budget for the Year 2023/24

RITA's Action Plan and Budget for the year 2023/24 aimed at achieving four Strategic objectives as follows:

- a) reduction of HIV/AIDS infection and supportive services;
- b) sustaining and effecting implementation of the National Anti Corruption Strategy;
- c) delivery of Civil Registration, insolvency and Trusteeship Services improved;
- d) institutional capacity to enhance service delivery;

#### 2.3 Progress in Implementation of Agency Responsibilities:

For the period ended 30 June 2024, implementation of the plan and Budget recorded some achievements based on the targets as set in the above strategic objectives as follows;

#### 2.4 Achievements During the Year 2023/24

During the year under review, the Agency achieved the following;

- s) The Agency managed to map and integrate its registration systems, billing system, online system, and other stakeholders' systems so as to fasten the registration process. The system enables the customer to receive notification of each stage of their request until collection of their product;
- b) The Agency registered a total of 1,791,138 births, which is 79.9% compared to the expected births registration;
- c) The Agency registered a total of deaths 32,446 during the year under review which is 32.1 per cent compared to the expected deaths registration;
- d) A total of 37 children were adopted, and certificates were issued which is 92.5% compared to the expected number of adoptions;

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- C) A total of 47,463 Marriages were registered and issued with Marriage certificates during the year under review which is 79.1% compared to the expected registered marriages;
- A total of 982 Divorces were registered and issued with certificates during the year under review, which is 81.5% compared to the expected registered divorces;
- g) A total of 145 wills were written and stored under the safe custody of the Agency during the year under review compared to the targeted 200 wills which is equivalent to 72.5%; and
- 1) A total of 145 Boards of Trustees were incorporated in the Administrator General's Register compared to the targeted 200 Boards of Trustees equivalent to 72.5%.

## 2.5 Challenges Faced by the Agency

During the implementation of Action Plan for the year under review, the Agency faced a number of challenges, which hindered its operations to achieve the planned objectives as follows:

- Shortage number of staff to accommodate its offices both RJTA HQ and Districts offices; currently the Agency has 207 staff instead of 342, thereby leaving a shortage of 135 staff;
- Shortage of working tools, especially motor vehicles to facilitate field monitoring and supervision of which currently the Agency has only nine working motor vehicles instead of 15 motor vehicles; and
- Conflicts among beneficiaries which lead to delay in closure of deceased estates that leads to delay of revenue recognition in respect of the administration fees from the respective estates.

## 2.6 Addressing the Challenges Faced by the Agency

To address the challenges faced by the Agency for the year under review, apart from normal operations, the Agency set the following to address the challenges:-

- The Agency has made initiatives for follow up of employment permits to President Office Public Service Management and Good Governance to fill the vacancies available;
- The Agency has set aside funds to procure one new motor vehicle in the financial year 2024/25;
- Identifying new sources of revenue to meet the Agency's Action Plan instead of waiting for the delayed estate closures, like scaling up the registration campaign to cover all districts in Tanzania mainland during the implementation of the business plan; and
- The Agency has been utilizing the eRJTA platform to enable the general public to access RJTA services from anywhere in Tanzania Mainland and select closer stations to pick certificates.

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RITA will continue demonstrating to our consumers, employees, government, and the broader public at large that they can rely on RITA to be dependable in data related to registration of birth, death, and other related registrations. I am extremely grateful to the Government and RITA's key stakeholders for their unwavering support and dedication. Thank you to our ministerial Advisory Board (MAB) for the directives, advice and instructions they tirelessly give to us. On top of that, to our valued employees and management team for their ongoing contributions and support to our business.



Frank Kanyisi Frank  
Accounting Officer

30 June 2024

Date

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### 3.0 REPORT BY THOSE CHARGED WITH GOVERNANCE (MINISTERIAL ADVISORY BOARD)

#### 3.1 INTRODUCTION

The management presents their report together with the financial statements for the financial year ending 30 June 2024.

#### 3.2 ESTABLISHMENT OF THE AGENCY

The Registration Insolvency and Trusteeship Agency (RITA) is the result of transforming the Administrator General's Office into an Executive Agency. The process of forming the Executive Agency started in 2003, and the organization was officially launched in June 2006.

The history of RITA dates back to 1917 when the German Colonial Power enacted a law for the Registration of Births and Deaths (Proclamation No.15 of 1917 C\w\ Area). When the British took over the Administration of Tanganyika (Tanzania Mainland) from the Germans, they retained the Register of Births and Deaths established under German law by saving it under the Births and Deaths Registration Ordinance, 1910 (Cap.108).

It should be noted that under both colonial powers, Registration of Births and Deaths was not compulsory for Africans.

After independence, in 1961 the Ministry of Justice and Legal Affairs was established and amongst the Departments in the Ministry were the Registrar General's and Administrator General's Departments.

In 1967, the Ministry of Justice and Legal Affairs was dissolved, and its departments were transferred to the Office of the Vice President and Prime Minister. It became a division known as the Justice Division. The Administrator General and Registrar General Departments were amalgamated into one Department known as the Administrator General Department under the Ministry of Constitutional and Legal Affairs.

#### REPORTING ENTITY

The Financial Statements are set to present the Registration Insolvency and Trusteeship Agency (RITA) as the Reporting Entity.

#### PLACE OF BUSINESS

Registration Insolvency and Trusteeship Agency (RITA)  
RITA Tower Building  
4 Sims Street  
P.O Box 9183,  
11104, Dar es Salaam, Tanzania

#### BANKERS

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION, INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
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1. National Microfinance Bank (NMB);  
Bank House Branch;  
P.O Box 6213;  
Dar es Salaam, Tanzania.

1. National Bank Commerce (NBC);  
Bank House Branch;  
P.O Box 6213;  
Dar es Salaam, Tanzania.

3. Bank of Tanzania,  
2MJambo, Street 1184;  
P.O. Box 2939;  
Dar es Salaam, Tanzania.

4. CRDB BANK;  
Yojana Branch;  
P.O. Box 10876;  
Dar es Salaam, Tanzania.

LEGAL REPRESENTATIVE

Attorney General,  
Attorney General Chambers,  
P. O. Box 630,  
Dodoma, Tanzania.  
Tet: + 255-26-2332161,  
Fax: +255-26-23218661  
E-mail: [infoaagctz.co.tz](mailto:infoaagctz.co.tz)

ACCOUNTING OFFICER

Frank K. Frank;  
Registration Insolvency and Trusteeship Agency (RITA),  
RITA Tower Building;  
4 Simu Street;

11104, Dar es Salaam, Tanzania.



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/ MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION (INSOLVENCY AND TRUSTEESHIP) AGENCY (R/TA)  
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AUDITOR  
Controller and Auditor General (CAG);  
National Audit Office;  
4 Barabara ya Mahakama  
S.L.P 950,  
Tambukareli, 41104 Dodoma.  
Phone: +255 (026) 2161200  
Fax: +255 (026) 2321245  
Email: [ocagwnao.go.tz](mailto:ocagwnao.go.tz)

#### Vision Statement

A reliable source for Civil Registration Information, Insolvency and Trusteeship Services.

#### Mission Statement

To safeguard rights of all by providing high quality registration of vital events, insolvency and trusteeship services and inform evidence based decision making.

#### Core Values

RITA shall always embrace and institutionalize values that care about stakeholder's satisfactions and expectations at all times. All RITA employees are expected to be committed to uphold the following values.

#### integrity

In the discharge and performance of their duties and functions, to adhere to norms and ethical principles in order to ensure consistency in their actions

#### Patriotism

RITA's employee are always expected not to endanger national security by their actions, national interest should always be paramount.

#### Team work

Recognize that strengths are derived from labour force, to promote teamwork spirit so as to deliver quality services.

#### Professionalism

Apply specialized skills and methods to ensure quality service delivery.

#### Innovativeness

Embracing modern practices so as to adapt to the changing environment to deliver quality and affordable services

#### Customer Focus

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To ensure timely, responsive, reliable and proactive services so as to meet the expectations of its customers.

#### The Role and Functions of RITA

RITA, is the custodian of information on key life events of the country on behalf of the Government. Apart from Civil Registration, RITA also deals with matters of administration of deceased estates, bankruptcy, official receivership and Incorporation of trustees.

The Agency has a business monopoly in One registration of Births, Deaths and Marriages, and the incorporation of Trustees. RITA's roles and functions are unique and important for national development.

#### 3.3 MINISTERIAL ADVISORY BOARD

Section 6 of The Executive Agencies Act requires each Executive Agency to have a Ministerial Advisory Board (MAB) that Shall advise the Minister to exercise strategic management.

RITA has a Ministerial Board whose main role is to advise the Minister on the following:

- a) The development and maintenance of a policy framework;
- b) The acceptability of the Administrator General Strategic and Business Plans and associated budgets;
- c) Setting of priorities and annual performance targets for the Agency;
- d) The acceptability of the Annual Report and Financial Statements;
- e) The evaluation of the Agency's performance;
- f) Matters relating to conduct and performance of the Administrator General in the discharge of functions under any other written laws;
- g) Prepare bi-annual report and submit to the Minister and a copy to the Attorney General for advice; and
- h) Any other matter provided for under the Executive Agencies Act No.30 of 1997.

#### Composition of MAB members

S/N	Name	Designation	Institution	Date of Appointment	Position	Nationality
1	Dr. Amira Suleiman Sengwa	Senior Lecturer	University of Dar es Salaam	21 December '2022	Chairperson	Tanzanian
2	Peter Ucas Mwambuja	Executive Director	Uptake Business Resources	22 December 2022	Member	Tanzanian
3	Erick Jackson Kitali	Director ICT	TWISEMI	22 December 2022	Member	Tanzania'
4	Lucy D&rahe Diganyech	State Attorney	VoCLA	22 December *022	Member	Tanzanian
5	Theresia Daniel Mghang,	Ex. Director of Administration	Registrar of	22 December 2022	Member	Tanzanian

Text of the REPUBLIC OF TANZANIA  
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S/N	Name	Designation	Institution	Date of Appointment	Position	Nationality
		and Human Resources	Political Parties			
6	Prof. Abel Alfred Kinyondo	Professor	University of Dar es Salaam	22 December 2022	Member	Tanzanian
7	Frank Kanyusi Frank	Administrator General	RITA	8 June, 2023	Secretary	Tanzanian

Throughout the year under review, the Ministerial Advisory Board convened four statutory meetings to deliberate on the execution of the Agency's short—and long-term objectives, assess accomplishments, and identify potential solutions to address the challenges encountered.

### 3.4 Audit Committee

The Agency has an Audit Committee whose mandate on Internal Audit covers a review of the activities and resources of the internal audit function; effectiveness, standing and independence of Internal Audit Function within the Agency; review of the Internal Audit Plan; and follow-up of the implementation of Internal Auditors' External Auditors' findings and recommendations. Regarding External Audit, the Audit Committee reviews the Internal Auditors' proposed audit scope, approach, and audit deliverables. It also reviews draft accounts before submission to the External Auditors for audit and other matters relevant to Auditing that may arise.

During the year under review, the Audit Committee held three statutory meetings and one extraordinary meeting, during which various issues were discussed, including the internal audit reports and financial statements for the year ended 30 June 2024.

#### (a) Composition of Audit Committee

During the year under review, the committee comprised three external and two internal members.

Members of Audit Committee for the financial year 2023/24 were as follows;

Sin	Name	Title	Institution	Position
1.	Mrs. Ndegeya Wambuy	Director of Policies and Planning	Ministry of Industry and Trade	Chairperson
2.	Ai. Plani Yangwe	Head of ICT Department	Ministry of Natural Resources and Tourism	External Member
3.	Mr. Rayner Matowo	Chief Accountant	Ministry of Livestock and Fisheries	External Member
4.	Mrs. Robby Otaigo	Director of Information	RITA	Internal member

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		Communication and Technology		
5.	Mrs. Edna Kamara	Manager of Legal Services	RITA	Secretary

### 3.5 Tender Board

Sections 38(1) (a) and 39 of the Public Procurement Act 2013 require the Accounting Officer to establish a Tender Board and Procurement Management Unit (PMU). RITA conformed to the requirements of the Law by establishing a Tender Board and a Procurement Management Unit.

### Composition of Tender Board

During the Financial Year 2023/24 the Tender Board had the following members;

S/N	Name	Title	Position
1	Edna Kamara	Manager Legal Service	Chairperson
2	Victoria Mushi	Principal Ass. Registration Officer	Member
3	Judith Usangira	Director of Business Support	Member
4	Jafari Malema	Public Relation Officer	Member
5	Mohamed Nassor	Senior Economist	Member
6	Godwin Danda	Acting Finance Manager	Member
7	Rwechungura Satvius	Acting MTI	Member
8	Ipyana Nsajigwa	Manager of PMU	Secretary

In discharging its role, it conducted four Ordinary Tender Board Meetings during the year under review, during which procurement of goods and services was discussed and approved.

### 3.6 AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor for The Registration Insolvency and Trusteeship Agency (RITA). This is per Article 143 of the Constitution Of the United Republic of Tanzania of 1977. The CAG audits the financial statements of the Agency for the Financial Year, showing the true and fair view on the preparation and presentation of the statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flow and the Statement of Comparison of Budget and Actual amount.



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#### 3.7.4 Supplies and Consumable Goods

During the year 2023/24, the Agency spent TZS 10,167,749,064 on Supplies and Office Consumables, compared to TZS 6,910,717,821 for the financial year 2022/23. The increase was caused by improved rates of payments of staff welfare like extra duty and per diem compared to the previous year and contributions to the Consolidated Fund.

#### 3.7.5 Routine Maintenance and Repair

During the year 2023/24, TZS 665,153,528 was spent on Routine Maintenance and Repair expenses for motor vehicles, air conditioning, lift, generator, and all other related maintenance aspects of the Agency, compared to TZS 273,237,489 for the financial year 2022/23. The increase was due to property and asset maintenance compared to the previous year.

#### 3.7.6 Other Expenses

During the year under review, TZS 183,375,837 was spent on other expenses compared to TZS 152,924,902 for the year 2022/23 shows Improved cost reduction on other expenses.

#### 3.7.7 Investment Property

The Agency records the RITA Tower Building as an Investment Property, of which RITA uses 275 for administrative purposes and 736 by NSSF for commercial purposes to recover the construction costs incurred.

RITA Tower Building was recognized as an Investment property per Paragraphs 26 and 28 of IPSAS 16. It was initially recognized at a cost-modal fair value of TZS 49,115,615,343.

#### 3.7.8 Outstanding Liabilities

The outstanding Liabilities for the year ended 30 June 2024 amounted to TZS 965,040,524 from the Agency's operational activities and a long-term NSSF loan of TZS 47,801,371,399 resulting from the joint construction of the RITA Tower Building.

Initially, the construction of the building was to be shared between NSSF and RITA, with the cost of ownership of the RITA Tower building to be 60% RITA and 40% NSSF. Due to a lack of funds from RITA, NSSF took full responsibility for the construction of the building.

However, an ongoing initiative is to share the building to reduce the outstanding amount.

#### 3.7.9 Stock For The Year

As the end of the financial year 2023/24, the Agency had a stock of Registration Materials, Stationeries and Consumable Goods with a fair value of TZS 1,050,551,615.

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### 3.7.10 Cash and Cash Equivalent

At the end of the financial year 2023/24, the Agency's cash and cash equivalent amounted to TZS 9,305,800,386, of which TZS 6,499,921,357 is the cash held for the deceased estates that the Administrator General administers, TZS 309,708,200 is the cash held for development activities, TZS 2,600,432 is for operation activities, and TZS 147,848,603 is the Expected Credit Loss (ECL).

### 3.8.0 PROJECT IMPLEMENTATION

#### 3.8.1 The Under Five Birth Registration Initiative (U5BRI)

Registration Insolvency and Trusteeship Agency, in collaboration with Development Partners, the Department of Foreign Affairs, Trade and Development (DrATO), United Nations Children's Fund (UNICEF), TIGO and other stakeholders, have succeeded in implementing the Under-Five Birth Registration Initiatives. This initiative aims to increase the registration of the proportion of children under five who have been registered and issued birth certificates.

The implementation of this initiative is building on the existing local government systems, ward offices, and Health facilities to reach all communities and ensure timely registration and availability of vital statistics. The Initiative has already been rolled out in twenty-six regions which are Mbeya, Songwe, Mwanza, Shinyanga, Geita, Iringa, Njombe, Lindi, Mtwara, Pwani, Simiyu, Dodoma, Singida, Morogoro, Ruvuma, Tanga, Kilimanjaro, Arusha, Manyara, Rukwa, Katavi, Tabora, Kagera, Kigoma and Dar es Salaam.

#### 3.8.2 Birth Registration System Fourth Generation (BRS4G)

The BRS4G is a special project implementing a new system for Registering Birth and Death on new Information and Communications Technology (ICT).

The BRS4G can enable the registration of all new born children, the late registration of a large number of people whose births have not been registered, the registration of all Deaths in Tanzania Mainland, and the clearing of the death backlog. It has been installed in all District offices in Tanzania Mainland.

#### Benefits from BRS4G

The following are the benefits of the BRS4G system to the Agency;

- improved productivity and efficiency of the vital registration system;
- improved ability to generate reports and data on the state of citizenry;
- a more robust environment for storing data and supporting facilities for linking with other beneficiaries such as the National Electoral Commission (NEC), Passport System, TRA, PO-PSM, NIDA, Labour, National Bureau of Statistics (NBS), Ministry of Home Affairs and Ministry of Health; and
- data on birth and death registration are crucial for decision making at all levels, including the country, ministry, and agency. This vital information also helps integrate and facilitate social services.

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### 3.8.3 Online Registration System (eRITA)

During the year under review, the Agency managed to improve the existing Online registration System (eRITA)

The following are the advantages of the eRITA to the Agency and the public at large;

- i) Help customers to apply for birth and death certificates without a physical visit to the RITA offices;
- ii) Help customers to collect their certificates at the nearest office around all over the Tanzania Mainland.
- iii) Help the customers to track the stages of production of their request until the certificate is collected by receiving notifications;
- iv) Help stakeholders to access the birth and death information without physical visit to the Agency's office. These stakeholders are like Banks, NIDA, NHIF, the Immigration Office, Ministry of Health, Police Force and others;
- v) The system helped to remove the duplicate of registration systems by mapping the Registration Systems which are CRIMS for USBRI for Rukwa and Katavi, Birth System for USBRI for other 20 Regions, Civil Registration System (CRS) and integration with the Government Payment Gateway; and
- vi) Include linkage with BRS4G.

### 3.9 EMPLOYEES WELFARE

The Registration Insolvency and Trusteeship Agency (RITA) believes that its employees should find working for the Agency a stimulating and personally enriching experience and consequently accept co-responsibility for the development of each employee to full potential.

Career progress is based on the contribution made by an individual towards the fulfilment of the responsibilities of the Agency and initiative; Innovative thinking and professional expertise are therefore systematically developed and rewarded. RITA is convinced that equal opportunities for all, irrespective of ethnicity, race, gender, disability or religious beliefs, should be pursued. The Agency accepts that only through the loyalty and dedication of its employees will be able to achieve its goals and fulfil its aims.

RITA provides various benefits to staff such as long courses, short courses, Induction and retirement courses, of which 8, 97, 8 and 48 staff were given the opportunity respectively.

### 3.10 CROSS-CUTTING ISSUES

During the Financial Year 2023/24, the Agency's management conducted short training on confidentiality in the working areas and awareness of HIV/AIDS, CNCD and voluntary testing to provide health care at the workplace.



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TNE UNITED REPUBLIC OF TANZANIA  
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Also, management conducted team-building capacity training to improve the efficiency of the employees in service delivery to customers.

3.11 MERGE OF THE NATIONAL IDENTITY AUTHORITY (NIDA) AND THE  
REGISTRATION, INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

On December 15, 2023, the Government of the United Republic of Tanzania, through the Office of the President, Planning and investment, issued a statement to the general public announcing the merger of two Institutions, the National Identity Authority (NIDA) and the Registration, Insolvency and Trusteeship Agency (RITA), to create a single institution responsible for the recognition of important human events. This merger has no impact on the Agency's financial statements for the year ended 30 June 2024, but we expect changes in operation soon.

Also, the Agency received a letter from the Treasury registrar, with reference No. CBC.1b5/191/01/269, dated 27 December 2023, asks them to continue their daily operations until further instructions.

3.12 CONCLUSION

The Registration Insolvency and Trusteeship Agency (RITA) aspires to provide accurate, timely, reliable, and complete financial information that will be a basis for accountability and decision-making. The Agency diligently adheres to Financial and Procurement rules and Regulations in the delivery of effective public services.

  
\_\_\_\_\_  
**Accounting Officer**

30 June 2024  
Date

The Management of The Registration Insolvency and Trusteeship Agency (RITA), apart from being responsible for exercising day-to-day roles, RITA is also responsible for the preparation of annual Financial Statements for the year ended 30 June 2024, that give a true and fair view of the entity's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis, in conformity with the provision of the Public Finance Act No. 6 of 2001.

- a) designing, implementing and maintaining internal controls relevant to the preparation and presentation of financial statements that are free from material misstatement, whether on account of fraud or error, selecting and applying appropriate accounting policies;
- b) making accounting estimates that are reasonable in the circumstances which provide reasonable assurance that the transactions recorded are within statutory authority; and
- c) Proper use of all public financial resources accordingly.

During the year under review, the Financial Statements *were* prepared based on the Agency as the previous year; comparability has not been affected.

The procurement of goods, works, and consultancy and non-consultancy services was done in accordance with the Public Procurement Act CAP 410.

Management accepts responsibility for the credibility of these financial statements, the information contained, and their compliance with the Public Finance Act, International Public Sector Accounting Standards (IPSAS), Accruals basis, and relevant guidelines issued from time to time by the Permanent Secretary Treasury.

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Management takes responsibility for assuring the *users* of these financial statements that they portray the reporting entity's true and fair view of its state of affairs. In our opinion, management has not noticed that the financial statements do not fairly present all material aspects of the entity's operations. Therefore, the Agency will remain a going concern for the next twelve months from the date of these statements-

  
\_\_\_\_\_  
Accounting Officer

30 June 2024  
Date

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## 5.0 DECLARATION OF THE HEAD OF FINAF/CE FOR THE YEAR ENDED 30 JUNE 2024

The National Board of Accountants and Auditors (NBA4), according to the power conferred under the Auditors and Accountants (Registration) Act, No. 33 of 1972, requires financial statements to be accompanied by a declaration issued by the Head of Finance responsible for preparing the financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors/Governing Body/Management in discharging the responsibility of preparing financial statements showing a 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 Board of Directors/Governing Body as under the Directors Responsibility statement on an earlier page.

I, Godwin Gidion Danda, being the Head of Finance, hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 30 June 2024 have been prepared in compliance with applicable Accounting Standards and Statutory requirements. I, thus, confirm that the financial statements give a true and fair view position as of that date and that they have been prepared based on properly maintained financial records.

Sign: 

Position: Finance Manager

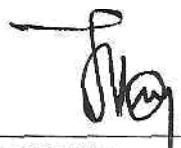
NBAA Membership No. GA 9496

Date: 30th June, 2024

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FINANCIAL STATEMENTS FOR THE YEAR END 30 JUNE 2024

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

ASSETS	Note	2024	2023
Current Asset		TZS	TZS
Cash and Cash Equivalents	62	9,305,800,387	9,825,619,254
Inventories	70	1,050,551,613	1,220,944,982
Prepayments	69	293,609,544	233,356,991
Receivables	67	<u>129,649,307</u>	<u>658,881,197</u>
Total Current Asset		<u>10,779,610,853</u>	<u>11,938,802,424</u>
Non-Current Asset			
Intangible Assets	78	396,567,475	534,120,264
Investment Property	76	40,274,804,982	41,257,117,289
Property, Plant and Equipment	77	<u>5,820,589,329</u>	<u>5,312,126,057</u>
Total Non-Current Asset		<u>46,491,961,786</u>	<u>47,103,364,210</u>
TOTAL ASSETS		<u>57,271,572,639</u>	<u>59,042,166,634</u>
LIABILITIES			
Current Liabilities			
Deferred Income	93	350,858,132	3,879,523,671
Deposits	94	6,534,247,943	5,861,745,790
Payables and Accruals	89	965,040,524	820,426,225
Total Current Liabilities		7,850,146,599	10,561,395,182
Non-Current Liabilities			
Borrowings (NSSF Loans)	101	<u>47,801,371,399</u>	<u>47,801,371,399</u>
Total Non-Current Liabilities		<u>47,801,371,399</u>	<u>47,801,371,399</u>
TOTAL LIABILITIES		<u>55,651,517,998</u>	<u>58,362,766,581</u>
Net Assets		<u>1,620,054,671</u>	<u>679,400,053</u>
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		1,713,383,305	1,712,383,305
Accumulated Surpluses / Deficits		<u>(93,328,634)</u>	<u>(1,033,983,252)</u>
TOTAL NET ASSETS/EQUITY		<u>1,620,054,671</u>	<u>679,400,053</u>


  
 ACCOUNTING OFFICER  
 Mfumo wa Ulipaji Serikalini  
 (MUSE)

\_\_\_\_\_  
Date

THE UNITED REPUBLIC OF TANZANIA  
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STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2024

REVENUE	Note	2024	2023
Revenue		TZS	TZS
Fair value <i>Gains</i> on Assets and Liabilities	24	179,174,861	0
Fees, Fines, Penalties and Forfeits	19	4,218,010,367	8,422,165,565
Levies	18	0	447,070,130
Subvention from other Government entities	32	6,077,683,193	4,166,045,969
Total Revenue		<u>20,474,868,421</u>	<u>13,035,281,664</u>
TOTAL REVENUE		<u>Z 474,868,421.</u>	<u>13,035,281,664</u>
EXPENSES AND TRANSFERS			
Expenses			
Amortisation of Intangible	39	37,552,789	94,551,950
Depreciation of Investment Property - Carried at Cost	38	982,312,307	982,312,307
Depreciation of Property, Plant and Equipment	37	475,686,944	972,681,051
Expected Credit Loss	54	0	1,149,858,706
Loss on Disposal of Assets	44	0	12,287,720
Maintenance Expenses	36	665,153,518	273,237,489
Other Expenses	52	183,375,837	52,924,902
Use of Goods and Service	35	10,167,749,054	6,910,717,821
Wages, Salaries and Employee Benefits	34	<u>6,276,479,465</u>	<u>4,614,708,571</u>
Total Expenses		<u>18,888,309,924</u>	<u>15,163,280,517</u>
Transfer			
Grants and Transfers	59	544,703,882	282,475,403
Other Transfers	60	<u>101,200,000</u>	<u>51,200,000</u>
Total Transfer		<u>645,903,882</u>	<u>333,675,403</u>
TOTAL EXPENSES AND TRANSFERS		<u>9,534,213,806</u>	<u>49,992,920</u>
Surplus / Deficit		<u>940,654,608</u>	<u>(2,461,674,255)</u>


  
 ACCOUNTING OFFICER  
 Ifumo wa Utlipaji Srikatini  
 (MUSE)

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Date

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STATEMENT OF CHANGE*i* IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30th JUNE, 2024

	tax Payee's Fund	Accum. Sl+rplus/(Deficit)	Foreign Currency Reuatuation	Fa ir Value Reserve	Deferred Tar Reserve	Define Benefit Reserve	Other Reserve	Minority Interest	Revaluation Surplus	Total
	TZS	TZS		TZS	TZS	TZS	TZS	TZS	NZS	TZS
6pening Balaroe as ar 01 Jul 2023	1,713,383,305	(1,633,982,2 2)	0	0	0	0	0	0	0	679,400,053
Addit: on capttai Injected				0	0					
Other Reserve	0	0		0	0	0	0	0		0
Other Appropriations	0	0	0	0	0	0	0	0	0	0
Minority Interest	0	0	0	0	0	0	0	0	0	0
Surplus/ Deficit fa. tha Year	0	940,654,618	0	0	0	0	0	0	0	
Closing Balance as at 30 Jun 2024	1,713,363,365	(93,328,634)	0	0	0	0	0	0	0	1,620,034,731
Nt MrzBUa=rea af0) ?tl 202z	1,723,383,115	1,427,691,033	0	0	0	0	0	0	0	3,150,974,148
Addition Capital Injected				0			0			0
Other Rese e	0			0	0	0		0	0	0
	0	0	0	0	0	0	0	0	0	0
Minority Interest	0	0	0	0	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	(2,461,674,255)	0	0	0	0	0	0	0	(2,461,674,255)
Closing Balance as at 30 Jun 2023	1,713,383,105	(1,033,983,252)	0	0	0	0	0	0	0	679,400,053

  
ACCOUNTING OFFICER  
kfumo wa Ut\pa)i SerJkatini (JUNE)

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Date

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**CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2024**

	2024	2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>RECEIPTS</b>	<b>TZS</b>	<b>TZS</b>
Subvention from other Government entities	2,549,018,159	7,543,092,408
Levies	0	447,070,130
Increase in Deposit	672,502,124	0
Fees, fines, Penalties and Forfeits	<u>14,341,500,479</u>	<u>8,453,233,892</u>
Total receipts	<u>17,564,062,762</u>	<u>16,443,296,430</u>
<b>PAYMENTS</b>		
Wages, Salaries and Employee Benefits	6,276,479,465	4,614,708,571
Use of Goods and Service	9,378,524,159	7,690,482,702
Other Transfers	101,200,000	51,200,000
Other Expenses	183,375,837	352,914,902
Maintenance Expenses	646,690,421	260,399,852
Grants and Transfers	544,703,882	282,475,403
Decrease in Deposit	0	567,948,825
Total Payments	<u>17,130,973,763</u>	<u>13,620,140,255</u>
<b>HET CASH FLOW FROM OPERATING ACTIVITIES</b>	<u>433,089,000</u>	<u>7,823,256,177</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investing Activities:		
Advance Payment for Acquisition of Property Plant and Equipment	(200,947,800)	(177,546,800)
Acquisition of Property, Plant and Equipment	(806,602,816)	(266,260,719)
Acquisition of Intangible	0	(164,807,490)
Total Investing Activities	<u>(1,007,550,616)</u>	<u>(608,615,009)</u>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<u>(1,007,550,616)</u>	<u>686,171}</u>
<b>Net Increase</b>	<b>(575,503,616)</b>	<b>2,214,641,168</b>
Cash and cash equivalent at beginning of the period	10,029,152,607	7,814,511,439
Cash and cash equivalent at end of period	9,453,648,989	10,029,152,607

  
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ACCOUNTING OFFICER

\_\_\_\_\_  
Date

Mfumo wa Ulipaji Serikalini (MUSE)



	Original Budget	Reallocations/Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Difference Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
<b>RECEIPTS</b>					
Fees, Fines, Penalties and Forfeits	13,578,100,000	0	13,578,100,000	14,341,500,479	{763,400,479}
Increase in Deposit	0	0	0	672,502,124	(672,502,124)
Subventions from other Government entities	5,283,276,000	0	5,283,276,000	5,49,019,59	2,734,256,841
<b>Total Receipts</b>	<b>18,861,375,000</b>	<b>0</b>	<b>18,861,375,000</b>	<b>17,563,020,762</b>	<b>1,298,354,238</b>
<b>PAYMENTS</b>					
Grants and Transfers	337,704,068	76,800,000	414,504,068	444,703,822	(130,199,814)
Maintenance Expenses	648,639,722	(20,164,000)	628,475,722	646,690,421	(18,214,699)
Other Expenses	1,101,400,000	26,325,000	1,127,725,000	183,375,837	944,349,163
Other Transfers	51,200,000	10,000,000	61,200,000	101,100,000	(40,000,000)
Use of Goods and Services	9,096,427,992	(180,844,000)	8,915,583,992	9,378,524,118	(462,940,166)
Wages, Salaries and Employee Benefits	6,471,969,840	85,588,000	6,557,557,840	6,276,479,465	281,078,375
Acquisition of Property, Plant and Equipment	1,154,033,378	2,295,000	1,156,328,378	1,007,550,616	148,777,762
<b>Total Payment</b>	<b>18,861,375,000</b>	<b>0</b>	<b>18,861,375,000</b>	<b>18,138,524,379</b>	<b>722,850,621</b>
<b>Net Receipts/Payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(575,503,616)</b>	<b>575,503,616</b>

Date \_\_\_\_\_

Mfumo wa Ullpaji SerJkalin\ (¥USE)



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

## 1.0 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The RITA's financial Statements have been prepared in accordance with and in compliance with the International Public Sector Accounting Standards (IPSAS) Accrual basis and Finance Act. The financial statements are presented in Tanzanian Shillings, which is the agency's functional and reporting currency.

Accounting policies have been consistently applied to prepare the financial statements for different financial reporting periods. Unless stated otherwise, the information in the financial statements has been prepared on the basis of historical cost.

The cash flows statement was prepared using direct method. Also, the financial statements of the Agency were prepared under a going concern as the operations of the Agency will continue for the foreseeable future.

## 2.0 AUTHORISATION DATE

The financial statements were authorized for audit on 31 August 2024

## 3.0 MEW STANDARDS ISSUED BUT NOT YET ADOPTED BY THE AUTHORITY

Newly issued Standards by the International Public Sector Accounting Standards Board (IPSASB) include:

### IPSAS 43 - Leases

IPSAS 43 Leases contains a model that requires single classification model for lessees. IPSAS 43 introduces a right of-use model that will replace the risks and rewards incidental to ownership model in IPSAS 13 Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13. IPSAS 43 has an effective date of 1 January 2025, with earlier application permitted.

### IPSAS 44 - Assets held for sale and discontinued operations

IPSAS 44 Non-current Assets Held for Sale and Discontinued Operations specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. The new standard includes additional public sector requirements, in particular, the disclosure of the fair value of assets held for sale that are measured at their carrying amounts, when the carrying amount is materially lower than their fair value. IPSAS 44 has an effective date of 1 January 2025 with earlier application permitted.

### IPSAS 45: Property, Plant and Equipment

IPSAS 45 replaces IPSAS 17, Property, Plant, and Equipment by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets,

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and adding new guidance on how these important types of public sector assets should be recognised and measured. The effective date of IPSAS 43 is January 2025 with earlier application permitted.

#### IPSAS 46: Measurement

The IPSASB-approved IPSAS 46, Measurement, which brings measurement guidance together in a single standard, introduces a public sector-specific current value measurement basis for assets held for their operational capacity and provides additional generic guidance on fair value. This completes the initial phase of the measurement project; now, the IPSASB will consider the broader impact of this new guidance across IPSAS in the ongoing Measurement - Application Phase project. IPSAS 46 will be effective for periods beginning on or after January 2025 with earlier application permitted.

#### IPSAS 47: Revenue

The IPSASB approved IPSAS 47, Revenue, a single standard for accounting for revenue transactions in the public sector. IPSAS 47 replaces the existing three revenue standards and presents accounting models that will improve financial reporting and support effective public sector financial management. IPSAS 47 will be effective for periods beginning on or after January 1, 2026, with earlier application permitted.

#### IPSAS 48: Transfer Expenses

The IPSASB approved IPSAS 48, Transfer Expenses, which guides a major area of expenditure for governments and other public sector entities. IPSAS 48 fills a gap that had previously led to ambiguity and inconsistency in accounting policies in the public sector. IPSAS 48 will be effective for periods beginning on or after 1 January 2026, with earlier application permitted.

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### 4.1 Foreign Currency Translation

###### (i) Functional and Presentation Currency

The financial statements of RITA are presented in Tanzania Shillings, the functional and operational currency.

###### (ii) Transactions and Balances

Transactions in currencies other than the Tanzania Shilling (TSh) are recorded at the rates of exchange prevailing on the transaction dates. At each Statement of Financial Position date, monetary assets and liabilities denominated in foreign currencies are translated at the rates prevailing on the Statement of Financial Position date as per the Bank of Tanzania. All exchange gains or losses are dealt with through the statement of financial performance.

##### 4.2 Employee Benefits

###### (i) Retirement Benefits

The government has statutory obligations to contribute to various pension schemes in favour of all employees under permanent and pensionable terms. Contributions to these funds are recognised as an expense in the period the employees render the related services.

###### (ii) Short Term Benefits

The cost of all short-term employee benefits such as salaries, employee entitlements to leave pay, long service awards, other contributions, etc. Are recognised during the period in which the employees render the related services.

###### (iii) Termination Benefits

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits.

The Agency recognizes termination benefits when it is constructively obliged to either terminate the employment of the current employees according to detailed format plan without possibility of withdrawal or to provide termination benefits as a result of an offer made to encourage voluntary redundancy.

##### Financial Instruments

Financial instruments is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity.

#### Financial asset

A financial asset is any asset that is cash or an equity instrument of another entity or a contractual right to receive cash or financial assets from another entity or exchange financial assets or liabilities under potentially favourable conditions.

#### Financial liability

A financial liability is any liability that is a contractual obligation to deliver cash to deliver another financial asset or to exchange financial assets or liabilities under potentially unfavourable conditions.

#### Equity Instrument

An equity instrument is any contract that evidences a residual interest in an entity's assets after deducting all of its liabilities.

#### Recognition

Financial assets or liabilities shall be recognised in the statement of financial position when and only when an entity becomes a party to the contractual provisions of the instruments.

#### De-recognition

Financial assets or liabilities shall be derecognised in the statement of financial position when and only when the contractual rights/obligations to the cash flows from the financial asset/ liability expire, are waived, or are transferred.

#### Classification of Financial Assets

Financial assets are classified as Measured at amortised cost, measured at fair value through net assets and Measured at Fair value through surplus or deficit (FVTSD). The agency's financial assets are classified under Financial Assets Measured at Amortised cost because they have passed the cashflow test, where their cash flow is principal and interest, and the Management Model test, as they are held to collect.

#### Classification of Financial liabilities

Financial liabilities are classified as financial liabilities at amortised cost or financial liabilities at fair value through surplus or deficit. The Agency's financial liabilities are measured at amortised cost.

#### Measurement

Measurement: Financial Assets measured at Amortized Cost

##### Initial Measurement

It shall be measured at its fair value plus transaction cost, except for short-term receivables, which are measured at their original invoice. The Agency measures the financial assets at their invoice price.

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#### Subsequent Measurement

The cost shall be measured at an amortised cost using the effective interest method.

#### Measurement of Financial Liabilities measured at Amortized Cost

##### Initial Measurement

It shall be measured at its fair value minus transaction cost, except short-term payables, which are measured at their original invoice. The Agency measures financial liabilities at their invoice price.

##### Subsequent Measurement

Shall be measured at amortised cost using the effective interest method

#### Impairment

IPSAS 41 provides a single forward-looking model that eliminates the threshold for impairment recognition. The Agency shall recognise the expected credit loss allowance on financial assets measured at amortised cost.

The Agency shall measure expected credit losses over the remaining life of a financial instrument in a way that reflects:

- i. an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- ii. The time value of money; and
- iii. Reasonable and supportable information about past events, current conditions and reasonable and supportable forecasts of future events and economic conditions at the reporting date

#### Impairment model

The Agency Impairment determination accounting model is a simplified impairment model applicable to receivables and contract assets without a significant financing component and a short time to maturity.

The majority of the Agency's financial assets are short-term receivables without a significant financing component. Therefore, the Agency shall apply a Simplified approach in determining the expected credit loss by establishing the provisional matrix based on reasonably available information, including information about past events, current conditions, and reasonable and supportable forecasts of future events and economic conditions. The degree of judgment that will be used for the estimates depends on the availability of detailed information.

#### 5. EVENTS AFTER REPORTING DATE

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue. Two types of events can be identified:

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

During the year under review, nothing came to attention in respect of events after the reporting period.

#### 6. CHANGES IN ACCOUNTING POLICIES AND ESTIMATES

In applying International Public Sector Accounting Standards, the Government has made judgments involving estimations and determinants of the useful lives and, hence, depreciation rates of items such as Buildings, Computers, Motor Vehicles, Office Furniture and Equipment, and Plant and machinery.

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, as different Cash and Cash Equivalent figures are 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.

#### Inputs into the measurement of ECL

The key inputs into the measurement of ECL 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.

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months or over the remaining lifetime.

LGD is the percentage of loss expected to be made if the default occurs in the next 12 months or Lifetime.

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.

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**EXPECTED CREDIT LOSS ON CASH AND CASH EQUIVALENT**

**Entries**

**1. EXPECTED CREDIT LOSS FOR 2023 (INCREASE)**

Dr Expected Credit Loss	203,533,351
Cr Provision for ECL (Cash)	203,533,351

**2. EXPECTED CREDIT LOSS FOR 2024 (DECREASE)**

Dr Provision for ECL (Cash)	55,684,749
Cr Reversal of provision for impairment of Receivables (EC)	55,684,749

CASH AND CASH EQUIVALENT	2024	2023
Cash at Bank	9,453,648,989	0,029,152,606
Expected Credit Loss		
Opening	203,533,351	0
Charge during the Year	(53,684,749)	203,533,351
Closing	147,848,603	203,533,351
Cash as per Statement of Net Asset	9,305,800,386	9,825,619,255

For the purpose of the statement of cash flows, cash and cash equivalent comprises of the following balances.

	2024	2023
Cash as per Statement of Financial Position	9,305,800,386	9,815,619,255
Expected Credit Loss	147,848,603	203,533,351
Gross Cash and Cash Equivalent	9,453,648,989	10,029,152,606

**EXPECTED CREDIT LOSS ON RECEIVABLES**

IPSAS 41 was implemented by finding the Expected Credit Loss on Receivable. The receivables are long-term since they have stayed for more than five years. The debt is decreasing at a slow rate in every month in every year.

The test for ECL was conducted, and the correlation was found to be zero. Hence, the whole amount became the Expected Credit Loss in the financial year 2022/23. During the financial year 2023/24, the provision for ECL decreased as some debts were recovered.



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## Entries

For the Financial year ending -June 2023

Dr. ECL Expense (non-cash item)	946,325,355
Cr. Provision for ECL (non-cash item)	946,325,355

For the Financial year ending June 2024

Decrease In ECL due to payment of receivables	
Dr. Provision for ECL (non cash item)	123,490,112
Cr. ECL Reversal (non-cash item)	123,490,112

## Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date have a significant risk of causing a material adjustment to the carrying amounts of assets and liabi(ities within the next financial year are discussed below.

## 7.0 EXCHANGE RATES

All monetary amounts in the financial statements are eXpre5sed in Tanzania Shillings, and the legat tender is shown as TZS. The Tanzanian Shilling closing rate (the Bank of Tanzania middle rate) for USD currency was:

Currency	Exchange Rate as at 30 June 2024	
	Bid	Ask
TZS for 1 USD	2,614	2,640

## 8.0 RISXS MANAGEMENT

The RITA is subjected to a number of financial and operational risks, hazards and strategic risks and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation.

API types of risk associated with the Government activities are managed through the Policy Analysis Department of the Ministry of rinance and Planning.

### 8.1Interest rate risk

Interest rate risk is the risk that future cash flows of the financial instrument will fluctuate because of changes In market interest rates. In general interest rate risk is managed strategically by issuing a m1x of fixed and float1ng rate debt. Since the Agency has a long-term loan with NSSF for building RITA Tower, there is some risk exposures to the interest rate charges.

## 8.2 Foreign exchange risk

Foreign exchange risk refers to the risk of loss due to adverse movements in foreign exchange rates. The Agency has some exposure to foreign currencies as has some Trade receivable and monetary Items balance in US Dollars while the rest of significant transactions are traded in local currency.

## 8.3 Liquidity risk

Liquidity risk is the risk that the Agency may not be able to meet its obligations as they fall due. The Agency manages the risk by ensuring sufficient cash and cash Equivalents to meet short-term liabilities when they fall due, avoiding unacceptable losses and unnecessary expenditures. The Agency had outstanding liabilities amounting to TZS 965,040,524 from its operations and TZS 47,801,371,399 to NSSF in respect of the construction of the RITA Tower building.

To increase liquidity, the Agency introduced a 6-17 mass registration campaign to collect more funds and facilitate operational activities efficiently.

## 8.4 Credit risk

Credit risk refers to the risk of a loss due to counterparties' non-performance in the discharge of an obligation, Financial instruments that subject the Agency to credit risk include bank balances and receivables, advances, and investments. Banks the Agency uses for deposits are well-known and recommended for government entities.

The amounts exposed to credit risk as of 30 June 2014 are cash, bank balances, and trade receivables, as reported in the financial statement.

The management of the exposure to credit risk by;

- i) Credit exposure should be maintained only with highly rated institutions for which the probability of default is low. The creditworthiness of counterparties is continuously monitored;
- ii) Ensuring diversification of credit exposure by limiting the exposure to any one financial institution;
- iii) In some instances, collateral from counterparties is required.

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NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE 2024

	2024	2023
	TZS	TZS
101 - Borrowings (Public Dept)		
Rita Tower - Long-Term loan	47,801,371,399	47,801,371,399
18 – Levies		
Levy -Renting Space / Houses	0	447,070,130
	0	447,070,130
19 - Fees, Fines, Penalties and Forfeits		
Registration Fees	14,218,010,367	8,422,165,565
	14,218,010,367	8,422,165,565
24 - Fair value Gains on Assets and Liabilities		
Reversal of ECL on Receivables	179,174,861	0
	179,174,861	0
32 - Subvention from other Government entities		
Government Grant Personal Emolument	2,457,559,885	2,066,106,452
Non-Monetary Revenue - Current	0	216,864,336
Subvention Development Foreign	3,620,123,309	1,983,075,181
	6,077,683,194	4,166,045,969
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	0	1,000,000
Casual Labour Discretionary	340,000	0
Casual Labour Expenses	27,785,390	8,400,000
Casual Labourers	3,520,000	21,168,000
Civil Servants	2,457,559,885	2,066,106,452
Court Attire Allowance	17,000,000	11,100,000
DONATION AND CONTRIBUTION to CF	80,000,000	0
Electricity	31,097,582	24,420,000
Extra-Duty	2,044,655,113	1,297,255,850
Facilitation Allowance	0	7,600,000
Expenses -employee		
Food and Refreshment	53,197,802	51,340,350
Furniture Expenses	96,000,000	34,000,000
Housing allowance Expenses	73,200,000	58,400,004
Leave Travel	40,417,464	48,932,136
Moving Expenses	183,347,619	190,852,201
Non-Civil Servant Contracts	389,158,333	323,397,500
Outfit Allowance	1,500,000	1,200,000
Professional Allowances	0	2,000,000

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Sitting Allowance	513,061, 37	450,755,150
Subsistence Allowance	17,850,000	5,645,928
Telephone	1,895,000	515,000
Transport Allowance	234,000,000	0
Uniform Allowance	11,394,110	10,Ç20,000
	ó,276,479,465	4,ó14,708,571
35 - Use of Goods and Service		
Advertising and Pubhcaton -	23,911,150	58,431,171
Communicaton b Informaton		
Air Travel Tickets Training -	17,800,000	26,401,600
Domestic		
Air Travel Tickets Training -	1,800,000	690,000
Foreign		
Air Travel Tickets Travel - In	268,426,771	67,390,415
Country		
Air Travel Tickets Travel Out	30,000,000	Z,100,000
Of Country		
Communication Network	290,000	47,172,800
Services		
Computer Supplies and	6,400,000	8,4B2,000
Accessories		
Conference Facilities	100,295,947	61,176,727
Diesel	382,473,567	382,981,149
DrugsandMedicines	500,000	150,000
Electricity - Utilities Supplies	284,533,352	222,712,421
and Services		
Entertainment - Hospitality	50,727,900	30,500,000
Supplies And Services		
Exhibition, Festivals and	51,854, 000	48,648,680
Celebrations		
Food and Refreshments	289,917,466	303,296,974
Fumigañon Expenses	0	7,999,805
Gifts and Prizes	13,200,000	17,000,000
Ground Transport (Bus, Train,	126,929,700	73,019,840
Water)		
Ground travel (bus, railway	381,133,352	282,754,968
taxi, etc)Trave\ - In - Country		
Internet and Email connections	277,198,557	161,497,288
Library Books Educational	0	4,400,000
materials, Services and Supplies		
Mobite Charges	13,280,000	23,130,000
Newspapers and Magazines	0	1,818,300
Office Consumables (papers;	481,335,339	303,052,044
pencils, pens and stationarles)		
Outsourcing Costs (includes	247,521, 569	225,822,362
cleaning and security services)		
Per DJcm - Domestic	4,70g,936,496	2,427,500,398

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Per Diem - Foreign	90,941,762	34,118,158
Posts and Telegraphs	47,893,750	53,694,203
Printing and Photocopy paper	8,230,000	1,293,935
Printing and Photocopying	1,596,805,225	1,355,922,724
Costs		
Protective Clothing, footwear and gears	1,800,000	950,000
Publicity	234,873,223	152,969,1d5
Remuneration of Instructors	31,900,000	34,290,000
Rent - Housing	19,800,000	0
Rent Office Accommodation	66,582,208	84,511,7J2
Rent of Private vehicles	27,600,000	31,920,000
Research and Dissertation	12,501,000	8,628,645
Training - Domestic		
Software License Fees	0	69,315,500
Special Foods (diet food)	1,200,000	800,000
Subscription Fees	17,195,000	8,980,000
Tapes, Films, and Materials (split)	0	6,845,209
Telephone Charges (Land Lines)	100,935,193	46,732,769
Textbooks	300,000	0
Training Materials	800,000	1,350,000
Training Fees Training	140,133,167	95,649,072
domestic		
Uniforms -Clothing, Bedding, Footwear and Services	950,000	0
Water and Waste Disposal (Garbage)	4,445,718	29,044,659
Water Charges	1,388,641	5,493,200
	0,167,749,053	6,910,717,820
36 - Maintenance Expenses		
Air conditioners	39,698,600	25,808,234
Computers, printers, scanners, and other computer related equipment	0	4,320,000
Direct labour (contracted or casual hire) - Machinery, Equipment and Plant	0	5,000,003
Direct labour (contracted or casual hire) - Water and Electricity	700,000	0
Mechanical, electrical, and electronic spare parts	8,042,274	37,170,000
Motor Vehicles and Water Craft	200,378,119	97,813,424
Outsource maintenance contract services - Buildings	61,283,161	74,090,557

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Outsource maintenance contract services - Machinery, Equipment. and Plant	254,198,736	0
Outsource maintenance contract services - Office Equipment and Appliances	30,913,507	10,146,333
Outsource maintenance contract services - Roads and Bridges	35,701,320	2,705,000
Repair and Maintenance of Furniture	2,284,000	0
IV sets and Radios	0	300,000
Tyres and Batteries	31,953,742	15,783,941
	665, 53,528	273,237,489
37 - Depreciation of Property, Plant and Equipment		
Hardware: servers and equipment depreciation	277,611,188	532,403,532
Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation	0	163,289,894
Motor vehicles, Depreciation	122,613,630	180,836,796
Office buildings and structures (Rehabilitated Office Containers)	1,122,600	1, 22600
Office furniture and Fittings	56,475,927	77,164,631
Depreciation		
Plant and Machinery	17,861,599	17,863,599
Depreciation		
	475,686,944	972,681,052
38 - Depreciation of Investment Property - Carried at Cost		
Commercial Buildings	982,312,307	982,312,307
Depreciation		
	982,312,307	982,312,307
39 - Amortisation of Intangible Assets		
Computer Software	137,552,789	94,551,950
Amortization		
	137,552,709	94,554,950
44 - Loss of Disposal of Assets		
Losses on disposal of property, plant and equipment	0	12,287,720
	0	12,287,720
52 - Other Expenses		
Audit fees Expenses	80,000,000	60,000,000
Bank Charges and Commissions	20,705,269	13,786,608
Burial Expenses	8,000,000	10,000,000
consultancy fees	7,965,000	4,500,000

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w	Honorariums (expert opinion)	22,000,000	22,660,000
	Sundry Expenses	44,705,568	40,992,294
		183,375,837	152,924,902
	54 - Expected credit less		
	Expected Credit Loss	0	1,149,858,706
		0	1,149,858,706
	59 - Grants and Transfers		
	Grants to Registration	0	282,475,403
	Insolvency Trusteeship Agency		
	(RITA)(Capital - In Kind)		
	Transfer -Registration	544,703,882	0
	Insolvency Trusteeship Agency		
	(RITA)		
		544,703,882	282,475,403
	60 - Other Transfers		
	Contribution to CA (158)	100,000,000	50,000,000
	SHIMIWI Expenses	1,200,000	1,200,000
		101,200,000	51,200,000
	62 - Cash and Cash		
	Equivalents		
	80 Own source Collection	2,536,678,737	555,447,635
	Account		
	Deposit Account USD	3,161,319	3,162,319
	RITA Tower Deposit	669,500	669,500
w	Development Expenditure Cash	309,708,200	3,499,431,209
	Account		
	Mirathi Cash Account	6,496,759,038	5,830,790,069
	Ownsource Collection Account -	2,490,100	3,838,100
	Ownsource Collection Account	15,660,914	73,388,989
	CRDB		
	Recurrent Expenditure Cash	88,520,61	62,424,785
	Account		
	Provision for ECL (Cash)	(147,848,603)	203,533,351
		9,305,800,386	9,825,619,255
	67 - Receivables		
	Fees, fines, penalties and	822,832,143	946,322,355
	licenses		
	Imprest Receivable - Staff	129,649,307	658,881,197
	Provision for Expected Credit	(822,835,243)	(946,325,355)
	Loss - Short Term		
	Receivable (GEPG)	3,000	3,000
		129,649,307	658,881,197

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**69 Prepayments**

Prepayment Consumables	36,853,553	0
Prepayments Assets - Monetary	256,757,991	233,156,991
	293,609,544	533,356,991

**70 - Inventories**

Consumables	1,050,551,615	,220,944,982
	1,050,551,615	1,220,944,982

**76 - Investment Property**

Other Investment property	(8,440,810,361)	(7,858,498,055)
Accumulated Depreciation		
Other investment property	49,115,611,343	49,115,615,343
Opening	40,224,604,982	41,257,117,288

**77 - Property, Plant and Equipment**

Acquisition of land Monetary	3,222,958,939	3,222,958,939
Hardware Accumulated Depreciation	(7,391,701,082)	(7,114,089,894)
Hardware: servers and equipment (incl. desktops, laptops etc.) Monetary	8,684,110,403	8,258,344,168
Motor vehicles, Accumulated Depreciation	(798,565,773)	(675,952,143)
Motor vehicles, Monetary	1,304,426,077	1,084,121,797
Motor vehicles, Non Monetary	177,546,800	0
Office Buildings and structures Accumulated Depreciation	(12,348,600)	(11,226,000)
Office buildings and structures Monetary	56,130,000	56,130,000
Office Furniture and Fittings Accumulated Depreciation	(1,230,619,371)	(1,174,143,444)
Office Furniture and Fittings Monetary	1,717,805,184	1,514,272,983
Plant and Machinery	267,953,991	267,953,991
Plant and Machinery Accumulated Depreciation	(174,107,339)	(156,243,741)
	6,820,589,329	5,326,656

**78 - Intangible Assets**

Computer Software	(3,005,969,693)	(2,868,416,904)
Accumulated Impairment		
Computer Software Monetary	3,402,537,168	3,402,537,168
	396,567,475	534,120,264

**es - Payables and Accruals**

Routine repair and maintenance	102,924,214	84,461,107
Supplies of goods and services Addition	862,116,310	735,665,118



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	965,040,524	820,126,225
93 - Deferred Income		
Deferred Subvention Capital	326,468,200	3,668,048,209
Deferred Subvention Current	24,389,932	1,474,958
	350,858,132	3,879,523,167
94 - Deposits		
Deposit General	6,515,461,135	5,849,492,65
Unapplied Deposit Account	18,760,779	12,253,626
Addition		
	6,534,247,914	5,861,745,791



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 ACCOUNTING OFFICER  
 Mfumo wa Ulipaji Seúkalini  
 (PUSE)

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 Date

THE UNITED REPUBLIC OF TANZANIA  
/ INISTRY OF CONSTFFUTIONAL AND LEGAL AFFAIRS  
REGISTRATION INSOLVENCY AHD TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

95.RITA UNDERFIVE BIRTH REGISTRATION IH1TIATIVE (RITA USBRI)

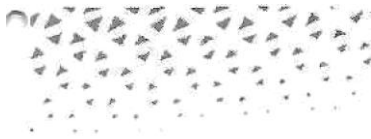
CASHFLOW STATEMENT AS AT 30 JUHE 2024

	2024 TZS	2023 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entitles	78,543,300	5,469,031,141
Increase in Deposit	B5,000	7,070,000
Total Receipts	78,d28,300	5,476,t01,141
PAYMENTS		
Wages, Salaries and Employee Benefits	55,662,302	14,250,000
Use of Goods and Service	2,862,167,914	1,797,592,442
Other Expenses	274,311	20,000
Maintenance Expenses	350,246,783	0
Total Payments	3,268,351,310	1,811,862,442
NET CASH FLOW FROM OPERATING ACTIVITIES	(3,189,273,009)	3,664,238,699
CASH FLOW FROf INVESTING ACTIVITIES		
investing Activities		
Acquisition of Property, Plant and Equ1pment	0	0
Acquis\t\on of [ntang1bles	0	(164,807,490)
Total Investing Activities	0	(164,807,490)
HET CASH FLOW FROM INVESTING A TiVlTIES	0	(164,807,490)
MetlIncrease	(3,t89,273,009)	3,499,431,209
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	3,499,431,209	0
Cash and cash equivalent at end of period	309,7DB, 200	3,499,431,209



Accounting Officer  
Mfumo wa Uhasibu Serikalini (MUSE)

Date



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

96. RITA MIRATHI

CASHFLOW STATEMENT AS AT 30 JUNE 2024

	2024	2023
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Increase in Deposit	658,160,484	224,334,780
Total Receipts	658,160,484	224,334,780
NET CASH FLOW FROM OPERATING ACTIVITIES	658,160,484	224,334,780
Net Increase	658,160,484	224,334,780
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	5,833,821,888	5,609,487,108
Cash and cash equivalent at end of period	6,491,981,377	5,833,821,888

Accounting Officer  
Mfumowa Uhasibu Senkalini (MUSE)

Date

97. RITA TOWER

CASHFLOW STATEMENT AS AT 30 JUNE 2024

	2024	2023
Controller and Auditor General	AR/CG/RITA/2023/24	

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

	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
PAYMENTS		
Decrease in Deposit	0	819,738,007
Total Payments	<u>0</u>	<u>819,738,007</u>
HET CASH FLOW FROM OPERATING ACTIVITIES	<u>0</u>	<u>(819,738,007)</u>
Net Increase	<u>0</u>	<u>(819,738,007)</u>
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	669,500	820,407,507
Cash and cash equivalent at end of period	669,500	669,500



Accounting Officer

Cfumo wa Uhasibu Serikalin\ (MUSE)

Date

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RIYA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

98. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2024

	2024	2023
	TZS	TZS
Surplus/ Deficit for the Period	<u>940,654,618</u>	461 74
Add/ (Less) Non-Cash Item		
Amortisation of Intangible Assets	137,552,789	94,551,950
Depreciation of Investment Property - Carried at Cost	982,312,307	982,312,307
Depreciation of Property, Plant and Equipment	475,686,944	972,681,051
Expected Credit loss Impairment	0	1,149,858,706
Fair value gains on Assets and Liabilities	(179,174,861)	0
Loss on Disposal of Assets	0	12,287,720
Non-Monetary Revenue - Current	0	(216,864,336)
Add/ (Less) Change in Working Capital		
Deferred Income	3,528,665,035)	3,593,910,776
Inventories	170,393,367	(266,958,980)
Other Receipts	672,502,121	(567,948,825)
Payables and Accruals	144,914,299	20,930,933
Prepayments	(36,851,553)	0
Receivables	<u>652,722,002</u>	<u>(589,830,870)</u>
Net Cash flow from Operating Activities	<u>432,047,000</u>	<u>2,823,256,177</u>

  
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Accounting Officer

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Date

Mfumo wa Uhasibu Serikatini (MUSE)

## 99. PROPERTY, PLANT AND EQUIPMENT MOVEMENT SCHEDULE

The cost of an item of plant and equipment shall be recognized as an asset if, and only if;

- a) It is probable that future economic benefits associate with the item will flow to the PITA; and the cost of the item can be measured reliably.

The measurement of all Assets was based at Cost model

### Depreciation

Depreciation is provided on a straight-line method to write off the cost of each fixed asset to its residual value over its estimated useful economic life. Our Depreciation Policy is as follows:

Item	Rate	Years
Land	0%	0
Buildings	2%	
Computer	12.5%	8
Motor Vehicle	10%	10
Office Furniture and Equipment	10%	10
Plant & Machinery	6.67%	15

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

**ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2024**

Descriptions	At 01-July-2023	Addition Monetary	Addition Non Monetary	30-Jun-24	Accumulation Depre 01 Jul 2023	Charge during the year - Depreciation	30-Jun-24	Carrying Value
Hardware: servers and equipment	8,258,344,168	425,760,235	0	8,684,110,403	7,14,089,894	277,611,188	7,391,701,082	1,292,409,321
Motor Vehicles	3,222,958,839	0	0	3,222,958,939	0	0	0	3,222,958,939
Office buildings and structures	1,084,121,707	217,304,280	177,516,800	1,478,972,877	674,952,143	122,613,630	798,565,773	680,407,104
Office Furniture and Fittings	56,130,000	0	0	56,130,000	11,226,000	1,122,600	12,348,600	4,781,400
Plant and Machinery	1,554,272,983	163,532,301	0	1,717,805,284	1,174,143,444	56,475,927	1,230,619,371	467,185,913
TOTAL	267,953,991	0	0	267,953,991	156,243,741	17,863,598	174,107,339	93,846,652
	14,443,781,878	806,602,816	177,546,800	15,427,931,494	9,131,655,221	475,686,943	9,607,342,165	5,820,589,325

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NOTE: Each item of the depreciable assets was depreciated at straight line method from the date on which it was acquired.

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023

77 - Property, Plant and Equipment

	At 01-July-2022	Cost/Revaluation				Accumulated Depreciation and Impairment				Carrying Value
		Addition Planetary	Addition New	Disposal	30-Jun-2023	01-Jul-2022	Charge during the year -	Disposal	30-June-2023	
										TZS
Hardware, software and equipment (incl. desktops, laptops etc.)	7,854,667,618	186,812,204	216,864,336	0	8,258,344,168	6,418,396,468	695,693,426	0	7,114,669,894	1,143,674,274
Land	3,222,958,939	0	0	0	3,222,958,939	0	0	0	0	3,222,958,939
Motor Vehicles	1,099,481,447	0	0	15,359,650	1,084,121,797	498,187,277	180,836,796	15,359,650	675,952,143	408,169,654
Office buildings and structures	56,130,000	0	0	0	56,130,000	10,000,000	1122,600	0	11,226,000	44,904,000
Office Equipment	0	40,506,540	0	0	40,506,540	0	0	0	0	40,506,540
Office Furniture and Fittings	1,472,824,467	38,941,976	0	0	1,511,766,443	1,096,978,813	77,164,631	0	1,134,113,444	339,627,999
Plant and Machinery	267,953,000	0	0	0	267,953,991	138,380,242	17,863,599	0	1,134,113,444	111,710,251
<b>TOTAL</b>	<b>13,976,016,472</b>	<b>266,260,720</b>	<b>216,864,336</b>	<b>15,359,650</b>	<b>14,443,781,818</b>	<b>8,262,046,100</b>	<b>972,881,855</b>	<b>15,359,650</b>	<b>9,134,669,221</b>	<b>5,309,126,657</b>

Date

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THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOYES TO THE FINANCIAL STATE/ ENTS FOR THE YEAR ENDED 30 JUNE 2024

NOYES TO THE FIFJANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

100. INVESTMENT PROPERTY

The Agency's investment property is the RITA Tower building. This property resulted from the joint project between NSSF and RITA constructed at ptot No.727/11 located at Makunganya/Simu Street, plot No.727/11. The total construction cost was TZS 43,921,516, 123, Whereby RITA and NSSF contributed TZS 637,356,000 and TZS 43,284,160,128, respectively.

Initially, RITA Tower was owned by 696 RITA and 316 NSSF. However, challenges emerged in the construction and management of the build1ng/project, the major challenge oeing how RITA wilt repay the Loan.

The two parties, NSSF and RITA, signed a new agreement in which RITA will occupy 276 for Office use and 73a to be used by NSSF for commercial purposes for a period of 13 years to recover the construction cost of TZS 48,478,259,343 (Principal TZS 43,284,160,128 plus profit margin of TZS 5,194,099,215).

According to the agreement, after the specified 1§ years, alt costs are expected to be covered,and R|TAv ltownthebuilding 100%.

DESCRIPTION	Af6OUNT
Construction Cost by NSSF	43,284,160,128
Profit Margin (126)	5,194,099,215
Amount to be recovered by NSSF	4g,4z8,zss,343
Add: Contribution by RITA	637,356,000
Total Investment	49,115,615,343
Less; Accumulated Depreciation	8,840,810,341
Book Ya\ue of Investment Property	40,274,804,982

The RITA Tower Investment was measured at the cost modet as per IPSAS 17.

Investment Property Movement Schedules

PARTICULARS	Amount (TZS)	Total (TZS)
<b>COST</b>		
Balance as at 30 June 2021	49,115,615,343	49,115,6t5,343
<b>DEPRECIATION</b>		
Accumu\at.)ons a3 at 30 June, 2023	7,858,498,055	z,gss,498,05s
Depreciation charge for the year	982,312,307	982,312,307
Balance as at 30 JUne 2024	8,840,8\$0,Z6t	8,840,840, 3b4
<b>BOOK VALUES</b>		

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THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED TO JUNE 2024

**104. LAND**

Land consists of undeveloped land or developed land of which the land element is material and where the Government has obtained ownership documents such as title deeds. If its cost can be measured reliably, it is then measured on a cost basis. If the land element is not material, developed land is separated from building under property, plant, and equipment to land and building in a separate category.

The agency owns four plots of Land as shown below;

Sin	Particulars	Plot/Block	Amount TZS
1	Makunganya/ Simu Street	727 Block 1J	3,003,000,000
2	Kisarawe District council	52 Block E	8,468,000
3	Bagamoyo District Council	2 blocks 6	4,570,940
4	Karatu District Council	966 Block F	59,200,000
5	Dodoma City Council	11 Block A 3693	147,719,999
<b>Total</b>			<b>3,222,958,939</b>

**105. PAYABLE AGE ANALYSIS**

Particulars	>3 Years	1 Day « 1Year	Total 2023/24	Total 2022/23
Wages Salaries and Employee Benefits				
Other Expenses				
Routine and Maintenance	31,941,079	70,983,135	102,924,114	84,461,107
Supplies and Office Consumable Goods	62,162,157	799,954,153	862,116,310	735,665,118
<b>Grand Total</b>	<b>94,103,136</b>	<b>870,937,288</b>	<b>965,040,524</b>	<b>820,126,225</b>

**106. RECEIVABLE AGE ANALYSIS**

Particulars	3 TO 5 YEARS	1 TO 3 YEARS	UP TO 1 YEAR	TOTAL 2023/24	TOTAL 2022/23
Trustees Fees	332,176,318	0	20,623,000	352,799,318	397,017,318
Fees Revenue	470,035,924	0	0	470,035,925	549,308,037
Staff Receivables	0	0	119,649,307	129,649,307	658,881,197
ECL Receivable	(802,212,243)		(20,623,000)	(822,835,243)	( 46,225,255)
<b>Total</b>	<b>0</b>	<b>0</b>	<b>129,649,307</b>	<b>129,649,307</b>	<b>658,881,197</b>

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

Receivables from TUCTA amount to TZS 48,163,170, which resulted from service rented to TUCTA in 2002.

Receivables from IPTL Amounting to TZS 254,365,148 result from administrative fees debt owed to the Agency.

**107. INTANGIBLE ASSETS MOVEMENT FOR THE YEAR ENDED 30 JUNE 2024**

Descriptions	Cost/Revaluation			Accumulation depreciation			Carrying Value
	At 01-Jul-2023	Addition Monetary	30-Jun-24	Accumulation depreciation 01 Jul 2023	Charge during the year	30-Jun-24	
Computer Software	3,402,537,168	( 3,402,537,168)		2,868,416,904	137,552,789	3,005,969,693	396,567,475
<b>Total</b>	<b>3,402,537,168</b>		<b>3,402,537,168</b>	<b>2,868,416,904</b>	<b>137,552,789</b>	<b>3,005,969,693</b>	<b>396,567,475</b>

**108. INTANGIBLE ASSETS MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023**

Descriptions	Cost/Revaluation			Accumulation depreciation			Carrying Value
	At 01-Jul-2022	Addition monetary	30-Jun-23	Accumulation depreciation 01 Jul 2022	Charge during the year	30-Jun-23	
Computer Software	3,237,729,678	164,807,490	3,402,537,168	2,773,864,954	94,551,950	2,868,416,904	534,120,264
<b>Total</b>	<b>3,237,729,678</b>	<b>164,807,490</b>	<b>3,402,537,168</b>	<b>2,773,864,954</b>	<b>94,551,950</b>	<b>2,868,416,904</b>	<b>534,120,264</b>

**109. PREPAYMENT**

During the year under review, the Agency has an outstanding Prepayment of TZS 293,609,544 paid to GPSA for motor vehicles and diesel.

**110. Related Party Disclosure**

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. They include relationship with associates, joint ventures and key Management personnel. For the period under review, The Agency made the following related transactions:

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

e 111. Ministerial Advisory Board Expenses

The Ministerial Advisory Board is the body of appointed members who oversee the activities of the Agency. The governing board include a Chairperson, Secretary and five other members. During the year, the governing board held four meetings. Their expenses were as follows:

details	Member Fee	Sitting Allowance	Per Diem	Food and Refreshment	Fuel	Ground Travel	Grand Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Board Meeting and Other Expenses	38,000,000	7,950,000	32,200,000	4,361,000	4,929,141	5,200,000	92,640,141

112. Remuneration to Key Management Personnel

Currently, the Total number of management Personnel is 14 out of 207 total Staff. Remuneration of the key management personnel Includes payments made to the Administrator General, directors and other members of management having the authority and responsibility for planning, directing and controlling the activities of the Agency.

During the year 2023/24, the management team had the following expenses.

S/N	Particulars	2023/24	2022/23
1	Salaries	562,540,000	349,770,000
2	Utilities	135,780,000	105,140,000
3	Furniture Allowance	114,000,000	34,000,000
	Grand Total	812,320,000	488,910,000

The large difference is due to the management changes in and out of the Agency that occurred during the year.

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

113. RECONCILIATION OF USE OF GOODS AND SERVICES

(SUPPLIES & CONSUMABLES)		Amount
Supplies and Consumables (Presented In Statement of Financial Performance)	Note 35	10,167,749,054
Add: Closing inventories	Note 70	,050,551;615
Opening payables relating to supplies and consumables	Note 89	35,302,962
Opening WHT	Note 89	362,156
Closing prepayments relating to supplies and consumables	Note 69	92,661,744
Closing receivables relating to supplies & consumables (Imprest)	Note 67	129,649,307
Less' Opening inventories	Note 70	1,220,944,982
Closing payables relating to supplies and consumables	Note 89	862,342,660
CLOSING WHT	Note 89	(226,350)
Opening prepayments relating to supplies and consumables	Note 69	558,101,919
Opening receivables relating to supplies & consumables (Imprest)	Note 67	658,881,197
The recomputed amount paid for supplies and consumables	A	9,378,524,158
Presented amount of supplies and consumables in the Cash flow statement	B	9,378,524,158g
Unreconciled amount of supplies and consumables	ABB	

114. RECONCILIATION OF MAINTENANCE EXPENSES

Maintenance Expenses (Presented in Statement of Financial Performance)		Amount
Add:	Note 36	665,153,528
Opening payables relating to Maintenance Expenses	Note 89	84,461,107
Less:		
Closing payables relating to Maintenance Expenses	Note 89	102,924,214
The recomputed amount paid for supplies and consumables	A	646,690,421
Presented amount of supplies and consumables in the Cash flow statement	B	646,690,421
Unreconciled amount of supplies and consumables	A-8	

115. RECONCILIATION OF SUBVENTION FROM GOVERNMENT

Subvention from the government (Presented in Statement of Financial Performance)	Note 32	6,077,681,194
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UNITED REPUBLIC OF TANZANIA  
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REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

iv

Less; Revenue Grants - Non-Monetary

Change in Working Capital

Decrease in deferred Subvention. Note 93 (3,528,665,03d)

Subvention from the government (Presented in Statement of Cashflow) 2,549,018, 159

116. RECONCILIATION OF FEES, FINES, PENALTIES & FORFEITS Amount

Fees, Fines, Penalties and Forfeits (Presented in Statement of Financial Performance) Note 19 14,218,010,367

Add; (Change in Working Capital)

Decrease in Levies (Fees, fines, penalties and licenses) Note 67 123,490,112

Fees, Fines, Penalties and Forfeits (Presented in Statement of Cashflow) 14,341,500,479

117. PRIOR YEAR ERROR

DESCRIPTION	CASH AND BANK BALANCE	ACCUMULATED SURPLUS	DEPOSITS	RECEIVABLES	REASON
BALANCE AS AT 2022/2023	10,083,291,806	169,811,654	5,861,945,790	1,605,203,852	
EXPECTED CREDIT LOSS -CASH & CASH EQUIVALENT	-203,533,351	-203,533,351	0	0	Change in Accounting Policy (IPSAS 41)
EXPECTED CREDIT LOSS -RECEIVABLE	0	-948,325,355	0	0	Change in Accounting Policy (IPSAS 41)
DECREASE IN REVENUE	-51,396,800	-51,396,800	0	0	Overstate of Revenue
Decrease Deposit General Cash Account	-200,000	0	-200,000	0	Decrease in deposit
Decrease in Recurrent Expenditure	-2,542,400	-2,542,400	0	0	Under Expenditure
Receivable (GEPG)	0	3,000	0	3,000	Increase
RESTATED BALANCE 2022/2023	9,329,763,455	-1,616,813,696	5,661,945,790	1,605,206,852	

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MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS  
T2450000 - REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

118. LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2024

5/N	GOODS/SERVICES PROVIDED	NAME OF ENTITY PROVIDED GOODS AND SERVICES	Amount (TZS)
	Electricity Bill	TANESCO	198,780,092.71
2	Internet & Telephone Bills	TTCL	185,340,309.22
3	water & Sewerage Services	DAWASA	2,939,564.14
4	Data Centre Application Hosting	E-GOVERNMENT	122,694,937.66
5	Lift Maintenance and Car services	TEMESA	58,947,053.01
6	Diesel & Motor Vehicle	GPSA	777,854,424.74
7	Security Services	SUMA JKT	39,362,305.06
8	VIP Charges	AIRPORT AUTHORITY	850,000.00
9	Rent Dodoma Office	PSSSF	76,854,440.65
10	Tuition fees	UNIVERSITY OF DARES SALAAM	5,891,666.60
U	Valuation Fees	Ministry of Land Housing and Settlement Development	1,902,700.00
12	Withholding Tax	Commissioner for Domestic Revenue	97,068,765.38
Total			1,667,983,258.71



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T2450000 - REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

119. EXPECTED CREDIT LOSS (ECL)

BANK f/AME	BALANCE AS AT JUNE 2022 EAD	PD	LGD	ECL
	A	B	C	D=A*B*C
BOX REVENUE COLLCTION ACCOUNT	555,447, 635			
AIRATH\ USD Account - SMB	3,162,319	0.0216	f.0000	68,306
CRDB DEVELOPMENT ACCOUNT	J,499,431, 209	0.0216	1.0000	75,5&7,714
k\RATHI TZS Account - HUB	5,830,790, 069	0.0216	4.0000	125,945,065
Qwn.source CollectjDn Account NMB	3,838; 100	0.0216	t0000	&7,90J
Own source Co\1ection Accoont -CRDB	73.388,9B9.	0.02J6	t0000	1,585,Z02
Recurrent Exp Account - ABC	62,424,785	0.0040	1.0000	Z49,699
ATA Towe Selce Charge act NMB	669,500	0.02J 6	? .0000	14,461
	10,029, 152,6D6			Z03,533,35t

BANK NAAE	BALANCE AS AT JUNE 2024 EAD	PD	LGD	ECL
BOT REVENUECOLL[CTI0NACCOUNT	2,536, 678,737			
/vtIRATHI USD Account - N7B	5, 162, 319	0.0216	1.0000	68,306
CRDB DEVELOPMENT ACCOUNT	309,708,200	0.0216	1.0000	6, 689, 697
MIRATHI TZS Account NTB	6,496,759,038	0.0216	1.0000	440 Z9, 995
Ownsource Collection Account - NTB	2,490,100	0.0216	T.00D0	53,786
RITA Tower Service Charge acCt NMB	669,500	0.0216	1.00D0	14,461
Ownsource Collection AcCDunt -CRDB	15,660,934	0.0216	1.0000	138,276
Recuurent Exp Account fIBC	88, 520,161	0.0040	.0000	3J4,ü8J
	9,453,648,989			147,848,603
	ECL D\FF (Decrease)			(55,684,749)

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**ECL ENTRIES**

RECOGNITION		GFS CODE	AMouuT
EXPECTED CREDIT LOSS EDL FOR 2023 (INCREASE)	DR	ECL EXPENSE (NONCASH ITEM) 2203370f	203,533,354
	CR	PROVISION FOR ECL 67123231	203,533,351
EXPECTED CREDIT LOSS EDL FOR 2024 (DECREASE)	OR	PROVISION FOg ECL 62123231	55,684,749
	CR	ECL R&VEPSAL NON CASH ITEM 1425D118	55,684,749

**120. DEFFERED INCOME MOVEMENT SCHEDULE**

DIFFERED INCO/4E		2028/24	2022/23
Opening deferred income	Note 93	3,879,523,167	2B5,612,391.00
Add: During the year	Cashflow	2,549,018,159	7,543,092,409.00
Less: Amortization of deferred Income	Note 32	-6,077,683,194	-3,949,184,633.00
Closing deferred Income balance	Note 93	350,859,13 Z	3,879,â23,167

**121. Budget Information Variation**

In reference to the statement of cash flows, and statement of comparison of budget and actual performance, the following table show the reason for tneJr variation;

PARTICULARS	RSAAARKS
! Grants and Transfers	The Agency spent TZ5 130,199,814 aooove its budget for paying the retention to l.the Upcountry offices as a result of increased <i>revenue</i> collection as the retention is a commission for conducting the Agency's activJtfes for Registration in the other offices other than the head office.

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Fees Revenue	During the year under review, the Agency over collected by TZS 7'63,400,479 from its Own Source Revenue Budget due to efforts made by the management to implement automations on revenue collection and pub(ic awareness about the services rendered by the Agency.
Subvention from other Government entities	The Agency did not receive the TZS 2,734,256,841 as Oonor funds. These funds were promised by the Donors but they were not received during the year because there were balances from the financial year 2022/2023 which was not utilised due to various reasons 1iKe timetable for different core and implementing stakeho(ders to attend the projected events on registration initiative towards birth and death.
Increase in Deposit	During the year under review, there was an increase 1n deposit by TZS 672,502, J2a from Mirathi Estate
Wages, Salries and Eijjployee BenefJts	During the year under review, the agency spent TZS 281,078,375 below the budget due to the fact that, emp(oyment. of new staff was not fully implemented accordingly as the Government provide the authorit y to new employment in batches, hence not implemented.
Supp\1es and Consumabtes.	bhe Agency spent TZS 462,940, 16 ó above its budget due to improve of rates attowance tike extra duty and per diem compaied to the previous year and contributJans to the Consolidated Fund.
Routine Maintenance and Repair	The Agency spent TZS 1B,214,699 above the budget covering the expenses of servicing motor vehicles expenses being paid for such repairs that arose above the budget.
Other Expenses	The agency did not spend TZS 944,349,16d of its budget due to the fact that, there was a plan to start office building at Dodoma but up to the end of the year, it was no implemented. The fund was for consultancy service.
Other Transfers	The Agency spent TZS 40,000,000 above its budget for paying the Audtt fee5 as the audit fees was negotiated to the amount above the budgeted amount by the said amount above.

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121. PERFORMANCE BY TARGET FOR THE YEAR ENDED 30 JUNE 2023

TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	MPERDITUKE	8 Spent	Remarks
A04:Hiv/Aids and CNCD intervention programs strengthened and implemented by June 2026	<ul style="list-style-type: none"> <li>One awareness seminar on HIY, RCDs and voluntary testing. A total of 290 permanent and contractual staff were facilitated to attend.</li> <li>Three HIV/AIDS committee meetings were Conducted. The Minutes were prepared</li> </ul>	83,240,000	83,290,000	100	
A06:Support services to staff living with Hiv/Aids and CNCDs provided by June 2026	<ul style="list-style-type: none"> <li>HIV/AIDS and CNCD's supportive care were provided</li> <li>Protective gears were provided to staff in collaboration with TACAID</li> </ul>	9,660,000	8,850,000	91.72H	
B02:Good governance intervention at the workplace conducted annually	<ul style="list-style-type: none"> <li>One awareness training on corruption was conducted. 290 staff were trained and received awareness and knowledge on corruption.</li> <li>Three Ethics committee meetings were conducted. The reports are prepared and submitted to the responsible authority.</li> </ul>	68,153,000	69,449,497	101.90Z	
D5:Human Resource plan Implemented By June 2026	<ul style="list-style-type: none"> <li>fraud risk management training was provided to 12 management members and 12 Budget Officers; Agency Fraud risk framework was prepared</li> <li>Two disciplinary inquiry committees were conducted, One disciplinary action against one Staff was taken</li> <li>One staff was facilitated/ sponsored to pursue a diploma in records management</li> <li>Short term training was provided to 8 staff and two leaders.</li> <li>4 out of 35 staff were facilitated to attend a professional workshop/conference of TAPSEA (28 staff), APAM (4 staff) and TRAMPA (3 staff)</li> <li>Two Staff was sponsored to attend training on Human Capital management information system</li> <li>A total of 8 staff were facilitated to attend the workers' council workshop</li> <li>A total of 50 newly hired staff were given Induction and orientation training on Public Law/Statutes and guidelines.</li> <li>Annual Personnel Emoluments budget was prepared and</li> </ul>	232,421,160	225,957,644	97.22%	

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TAFTGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	Amount Spent	Remarks
	submitted to the respective authorities. A total of 208 permanent employees monthly salaries were paid.				
D16: Improve working environment by June 2026	<ul style="list-style-type: none"> <li>Four employment Committee meetings were coordinated and conducted, report were submitted to the respective authority</li> </ul>	503,700,000	475,808,385	94.098	Three (3) meetings were conducted during the financial year 2023/2024
D17: Administrative services provided by June 2026	<p>Three Human resources audit field visits to three zonal offices were conducted, and report were prepared</p> <p>Working tools to HQ (ADC Office) and 7 Districts of Nwanza Region were provided</p> <p>Two Workers Council and 12 TUGHE Meetings were conducted; Staff were involved in decision making process</p> <ul style="list-style-type: none"> <li>Statutory and Non-statutory services to 208 staff. A total of 56 and 12 Leaders were paid statutory entitlements</li> <li>Office Bills were settled on a monthly basis</li> <li>A Total of 208 Staff were facilitated to participate in two National Festivals</li> <li>A total of 18 staff were facilitated to participate in Sports (H/A/Y)</li> <li>ADG and Deputy ADG facilitated the Visits to District offices and one foreign visit</li> <li>RITA's Dodoma Office was provided with Administrative Services</li> <li>A total of 18 To facilitate staff movement to RITA's Dodoma</li> <li>E-office system, installed, operationalised and maintained</li> <li>One (1) Management retreat and 4 Management Meetings facilitated</li> </ul>	9,669,648,665	3,396,034,622	95.47X	The scheme of services is pending due to the RITA/NIDA structural Reorganization.
D18: Diversity and gender inclusion enhanced by June 2026	One awareness seminar on gender issues and mainstreaming was provided. A total of 290 permanent and contractual staff	14,330,000	14,150,000	98.618	
c04: Births and Deaths certification rate increased by June 2026	<ul style="list-style-type: none"> <li>A total of 1,791,138 births were registered and Issued with a birth certificates equivalent to 79.9% per cent of the target. Out of the total births registered, the under-five that were registered 1,181,982 and normal births registration is 609,156</li> <li>A total of 32,446 deaths were registered and issued with birth certificates equivalent to 32.1% per cent Of the target</li> </ul>	2,768,365,652	3,318,080,798	120B	

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TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	% Spent	Remarks
	<p>eDecentralization of Birth registration through the file birth registration initiative has been rolled out in 3 more regions of Kagera, Kigoma and Dar es Salaam, increasing a total of 10,981 registration centres (3,957 wards and 7,024 Health facilities) eFive districts (Arusha, Yfanging'ombe, Nkasi, Muheza and Xigamboni) facilitated the conduct of mass registration.</p> <p>eFive districts (Wanging'ombe, Bukombe, Kitombero, Mbogwe, and Bukoba) were facilitated to conduct a 5-17 registration Campaign.</p> <p>eRITA attended the Sabasaba Exhibition in Dar es Salaam and conducted a registration exercise, which registered 10,606 births.</p> <p>RITA participated in the NaneNane Exhibition in the Mbeya Region and carried out a registration exercise where 344 births and six deaths were registered.</p> <p>• RITA participated in Hama Samia's Legal Service campaign in Jhinyanga, Singida, and Njombe, where 3,524 births were registered.</p> <p>On July 10, RITA commemorated Civil Registration and Vital Statistics Day in the Mbeya Region, conducting an awareness campaign.</p> <p>• eRITA has been mandated to simplify the registration process and deliver services to customers on time.</p> <p>Four (4) CRY meetings have been attended equivalent to 100% of the target. • Twenty (20) regional coordinators facilitated the conducting of supervision in their region.</p>				
CD2: Marriages, divorces and adoption business process reviewed by June 2024 and implemented annually	<p>• A total of 47,463. Marriages were registered and issued with Marriage certificates equivalent to 79.1% percent of the target</p> <p>• A total of 982 Divorces were registered and issued with Divorce certificates equivalent to 81.8% percent of the target.</p> <p>• A total of 37 Adoption were registered and issued with Adoption certificates equivalent to 92.5% percent of the target</p> <p>• A total of 2,823 new license were issued to marriage registrars equivalent to 73.41 percent of the target</p> <p>• A total of 2,296 license were renewed @ marriage registrar equivalent to 69.2% percent of the target</p> <p>• Registrars officers conducted training to DAS officials in Kondoni, Tembe District, to secretaries and IT expert of the Seventh Day Adventist church from south province which include Tanganyika (Rukwa, Katavi and Songwe) of the Highlands; in the south Njombe, Mbeya and Ruvuma, Central zone Dodoma (Iringa Dodoma and Kiteto) Central East (Arogor, coast and Dar es Salaam) South East (Lindi, Ytwara same coastal areas and Dar es Salaam) about the eRITA system</p>	253,550,300	58,751,000	23.17	Marriage certificates amounted TZS 133,000,000 were procured but not delivered.

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TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	# Spent	Remarks
	<p>on marriage services.</p> <ul style="list-style-type: none"> <li>• meeting with representatives of the court of Appeal was conducted to enhance coordination</li> </ul>				
<p>C02: Administration of Insolvency and Trusteeship services Strengthened By June, 2026</p>	<ul style="list-style-type: none"> <li>• S8 Board of Trustees Incorporated</li> <li>• 429 board of trustees filed returns</li> <li>• 95 Board of Trustees changed their members</li> <li>• 60 Board of Trustees Constitutions amended</li> <li>• Estate Administration Guideline Prepared</li> <li>• 66 Wills drafted and Kept</li> <li>• Change of body names for 12 board of trustees approved</li> <li>• 76 consents to acquire hand to Boards of Trustees issued</li> <li>• Administration of The Presidential Trust Fund where 2246 beneficiaries have been attended</li> <li>• Participated in dispute settlements of 8 board of Trustees namely Arusha Muslim Union, Al Jumaa Mosque, Mwenge Mosque, Our es Salaam Yemen Community, Masjid NwinyimkuU, Manyema Mosque</li> <li>• Participated in 2 Mama Samoa Legal Aid Camps in Singida and Njombe</li> <li>• Changing addresses of 7 Boards of Trustees</li> </ul>	154,660,000	172,471,492	112%	<ul style="list-style-type: none"> <li>• Some new estates that were not included in the budget emerged and required urgent attention, which led to higher expenditures than we had planned</li> <li>• Some disputes required to be addressed by senior leaders of the Agency, and the costs for this were not planned in the budget, resulting to spending more than what we had budgeted</li> </ul>

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TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	% Spent	Remarks
COZ: 3 Legal and regulatory framework on Civil Registration, Insolvency and Trusteeship reviewed by June, 2026	For the period between July 2015 to June, 2024 the section has managed to attend 58 cases relating to probate 49, Insolvency and trust matter 7, of which 34 cases were decided in favor of Administrator General and 24 are pending in court with different status.	193,273,680	194,621,300	101%	<ul style="list-style-type: none"> <li>•Endless disputes that arises among the heirs and members of Board of trustee,</li> <li>•The courts take long period to reach the decision</li> <li>•Legal technicalities that causes the court to take long period in reaching decision</li> <li>•Cases are scattered in different courts, tribunals and registries</li> </ul>
	the section has managed to review, amend and publish the Government 3 by laws relating to beneficial ownership, birth and 'registration, trusts' incorporation and amendment of Trusts' Incorporation Act and the Probate and Administration of Estates Act				<ul style="list-style-type: none"> <li>•Poor cooperation from same of stakeholders</li> <li>•Cumbersome procedure in legislative process</li> </ul>
	the section has managed to provide legal advice on different issues relating to probate, Board of trustees, insolvency, marriage, divorce and wills. To mention few advice were provided on 23 probate matters, 15 trusts and 4 Insolvency.				<ul style="list-style-type: none"> <li>•Endless disputes that arises among the heirs and members of Board of trustees</li> <li>•Knowledge gap among the heirs and members of the Board or trustees on how to probate and trust issues. Limited budget that hindered the section to reach the wide number of stakeholders</li> </ul>



TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	P Spent	Remarks
	The section has managed to vet and provide opinion on 37 contracts before executed by the Chief Executive Officer				+ Need to have regular training in contract issued • Limited budget that hindered the section to attend training on contractual procedure issues
	The section has managed to prepare 4 circulars for enacting Insolvency Act and submits to the ministry for further necessary legislative measures				• Poor cooperation from some of stakeholders (it) Cumbersome procedure in legislative process
	The section has managed to conduct 2 seminars and attended 1 professional meeting for purpose of capacity building of its staff on Civil registration, trust and insolvency legal and regulatory framework.				• Poor cooperation from some of stakeholders
D13: Plans, budgets, strategies and reports prepared and coordinated annually	<p>• Budget implementation for the Financial year 2023/24. was coordinated, reports were prepared and submitted to the responsible authority.</p> <p>the Budget allocation for the 2023/24 fiscal year for the Semi Annual was carried out and implemented</p> <p>Quarterly, semiannual and annual reports have been prepared and submitted to the responsible authorities</p> <p>• Plans and budget for the financial year 2024/2025 were prepared and finalized for implementation</p> <p>• Six (6) MAB meetings were conducted, minutes prepared and Submitted to the responsible authority</p> <p>• Six (6) meetings of the MAB sub-committees, namely the Registration, Insolvency, and Trusteeship Committee and the Administration, Finance, and Planning Committee, were held, and their reports were presented at the GB meetings</p> <p>• Twelve Budget Committee meetings were conducted and minutes prepared submitted to the responsible Authority</p>	774,700, 000	763,110,424	99%	<p>• strategic plan review meeting was not conducted as planned for Financial year 2021/2024 instead it will be held in the Financial year 2024/2025.</p>

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TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	R Spent	Remarks
	<p>Four (4) staff participated in the preparatory meeting for the comprehensive budget of vital human events registration and identification, coordinated by the Office of the Prime Minister in Dodoma city</p> <ul style="list-style-type: none"> <li>The Sustainable Youth Events Registration Project was presented to the Budget Commissioner of the Ministry of Finance in Dodoma city and successfully secured a funding allocation of 500,000,000.00 Tanzanian Shillings for the project implementation</li> <li>Resource mobilization strategy and Implementation working plan was developed</li> <li>Parliamentary Budget sessions and ministerial meetings were attended and reports were prepared</li> <li>The Risk Indicators Register has been coordinated; and the list Indicators Framework has been developed and coordinated</li> </ul>				
D14: Monitoring and Evaluation system developed by 2024 and implemented annually	<p>The Monitoring and Evaluation Framework for the fiscal years 2024/2025-2029/2030 was coordinated and prepared for implementation</p> <ul style="list-style-type: none"> <li>One (1) staff member from the Monitoring and Evaluation Action participated in the Monitoring and Evaluation Learning Week (MEL) held in Arusha city, and three (3) staff members participated in the African Evaluation Association International Conference (AEEA) held in Rwanda Association conducted in Rwanda.</li> <li>The Monitoring and Evaluation oversight was conducted in five (5) regions, equivalent to 36% of the targeted regions as planned</li> <li>Three (3) employees participated in the launch of the foundational documents for Monitoring and Evaluation in Dodoma city</li> <li>Airline Tariff and Airfare Statistics report was prepared and disseminated.</li> <li>Quarterly and Annual Statistics were prepared and submitted to responsible Authorities.</li> </ul>	804,519,626	677,752,881	84%	+Plan and Budget for Financial year was implemented effectively

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TARGET	4c7UAL TARGET ACH\EVEMEHT	APPROVED BUDGET	E1PENDITURE	1 Spent	Remarks
D\0:Communication, Advocacy and Marketing Strategy implemented annually	<ul style="list-style-type: none"> <li>•One staff fac\tituted to partJ Cipate short course program.</li> <li>. Total of 8 SrakehcLders mmeetings and 1 professJonat meetings here attended.</li> <li>*Sensitization campaigns on RITA's service were conducted, 1727 Radio Programmes, 7Z TVS Programmes, 182 Newspapers, IS Blogs, 489 Social media and website)</li> <li>. Promotion materials were Printed and distributed (500 Calendar, 200 diary, 36,000 brochures, 500 Poster,, TOO meeting folders, 100 Printing of Client Services Chatter book, 9 Puff banner, fi00 Shopping bags, t4 Telescope, 1 brochure folders, TOO mugs, 6 Wall Banner and 300 T shirt).</li> <li>• Social media and website were Maintained and monthly bill for call Center was paid. The social media followers per month rose from 500 to 2,000 and contents engagement fFOm 1000 to 3,500 people and contents reach from 30,000 to 126,965 people, 23,523 calls were attended and 344 customer Complains resolved on time.</li> <li>• SensJtization programu were conducted on USBRI in 3 regions (fagera, klgoma, and Dar es Salaam), a 5-17 campaign jñ 4 distrTcts&gt; and 1 ChtVS OAY Commemoration.</li> <li>• PartTcipated in 1fi exhibitions and Natinnal festjvałs (hanenane, Sabasaba, 3 Rama SamTa legal Aid, baw day, public service day, women's day, Public advocates annual meeting w'th the exh\bit\on, Workers Day (yay Day) education to Members. of parliament in Dodoma.</li> <li>• CSR; Marketing and corporate affałrs policy on MIEC matters wys developed.</li> </ul>	95g, 14a, 760	764,809,652	80%	<ul style="list-style-type: none"> <li>•Despite carrying out l.bese tasks and using funds as a rate of &amp;Z.37%, the unit still focused more on public education through social media, which has lower costs.</li> <li>•However, there 1s a need for adepuate human resources and funds in the grea of publ\c awareness and educat\on.</li> <li>•Additionalty, there are tasks th4t were carried out, but the payment procedures were notcompteted, and they have been sched uted to be paid as debt in ihe new financial year 2024/2025.</li> </ul>

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TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	% Spent	Remarks
D09: Application of ICT Service delivery Enhanced by June, 2026	<ul style="list-style-type: none"> <li>Four(4) steering committee meetings were conducted, report were prepared and submitted</li> <li>Infrastructure migration to eGA new environment were performed</li> <li>Business process were prepared and disaster recovery plan in</li> </ul> <p>A total of 2000 digitized document were indexed</p> <p>Data center and Four (4) regions <b>preventive</b> maintenance were conducted</p> <ul style="list-style-type: none"> <li>Repair of ICT equipment such as printers, desktop, laptop and manners were conducted</li> <li>Bill payments conducted</li> <li>System License and software were procured</li> <li>Laptop, desktop, printer and scanner were procured</li> <li>ICT policy and ICT strategy were prepared and disseminated</li> <li>One (1) staff participated on computational technology and communication</li> <li>CRS system upgrade were performed to some module</li> <li>Online migration to business process was performed</li> <li>Marriage system were developed</li> <li>System integration with stakeholder such as GOESB, HIF, LOANSBOARD was conducted</li> <li>One (1) Administrative meeting and one (1) FCT conferences was attended by three staff and report was prepared</li> <li>Asset management system was developed</li> <li>Trustee management system was developed</li> <li>Call center system was updated</li> </ul>	1,510,236,312	1,300,899,627	86%	Within Budget for the financial year 2023/2024 conducted as planned

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TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	% Spent	Remarks
D03: Financial Management System strengthened by June 2026	<ul style="list-style-type: none"> <li>Suppliers Debts amounted to TZS 678,28,447 were paid to suppliers.</li> <li>TZS 405,498,761.25 were paid as Retention to 261 Registration centers.</li> <li>Quarterly, Semi-Annually and Annual Financial Reports were prepared and submitted to Ministry of Finance, MoCLA, Treasury Registrar and CAG.</li> <li>Unqualified Audit Opinion for Financial Reports of 2023/24.</li> <li>TZS 50,000,000 were paid to Treasury Registrar Office as Contribution to Consolidated Fund.</li> <li>7 account staff attended Training and Professional Meeting held in Morogoro, Mwanza and Dar es Salaam.</li> <li>One Accountant is attending Master's Degree at University of Dar es Salaam.</li> <li>The audit queries raised by auditors were responded to; some queries have been resolved while others are still being addressed.</li> <li>Payments to service providers and employees' entitlements were paid on time.</li> </ul>	1,594,756,400	1,497,560,596	94%	<ul style="list-style-type: none"> <li>To ensure that payment is made promptly, it is advisable to submit Vmem early and attach all relevant documents related to the payment.</li> <li>Retirements for Afari and Special Impress should be submitted on time in order to maintain accurate accounting and also employee can be paid on time.</li> </ul>

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

TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	B Split	Remarks
D11: Internet Audit function on Assurance and consulting Services enhanced by June, 2026	<ul style="list-style-type: none"> <li>Field inspections for 64 out of 120 districts were conducted, and reports were prepared</li> <li>A special audit of the Board of Trustees, including Ijumaa Asque in Mwanza and the Arusha MsLtm Union in Arusha, was conducted</li> <li>First, second, third, and fourth quarter internal audit reports, along with the annual internal audit report for the financial year 2023/2024, were prepared and submitted to the Agency Audit Committee meeting</li> <li>Two Audit Committee meetings and one extraordinary meeting were conducted</li> <li>Three internal auditors attended the National Accountants and Auditors (NBA4) annual conference, and three internal auditors, along with two of the Agency's governance leaders, attended the Institute of Internal Auditors (IIA) annual conference</li> </ul> <p>The risk-based annual internal audit plan, Audit Committee, and Internal Audit Charter were prepared, reviewed, and approved by the Agency's Audit committee meeting</p>	299,272,500	291,590,011	966	<ul style="list-style-type: none"> <li>Internal audit activities were conducted by the unit according to the approved annual Risk-based internal Audit Plan of 2023/2024. The internal audit unit contributed to the achievement of the Agency's objectives and improved the Agency's efficiency in revenue collections and operations. This was achieved through routine audits and various recommendations made for management</li> <li>The unit audited 64 District Administrative Secretaries' offices, which is equivalent to 64 of the 120 districts planned. This shortfall was due to a shortage of staff to effectively carry out various audit activities within the organization</li> <li>The overall observation of Internal auditors</li> </ul>

THE UNITED REPUBLIC OF TANZANIA  
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	BSpent	Remarks
					indicated an improvement in internal control over revenue collection. Revenue was collected through the Government Electronic Payment Gateway system, and the Agency's services were issued through systems such as the CRS system, Trustees Management system and the Marriage and Divorce system
D02: Procurement and supply of goods, services and works effectively and efficiently done by June, 2026	<p>72 out of 77 tenders were successfully implemented</p> <ul style="list-style-type: none"> <li>• Stock taking was done on 30th June, 2024</li> <li>• Three (3) Tender Board meetings conducted.</li> <li>• Asset register was managed to be updated.</li> <li>• Procurement Plan for financial year 2024/2025 was prepared.</li> <li>• Distribution of registration materials for 139 Districts and 87 councils was successfully implemented.</li> <li>• Five (5) Procurement Management Staff members attended training on the HeSd and GAMIS systems</li> <li>• Twenty five (75) Internal Stakeholders attended training on the NeST system</li> </ul>	g	523,914,713	92a	<ul style="list-style-type: none"> <li>• Budgets were not established properly due to inconsistent budget.</li> <li>• Stock taking done</li> <li>• Circular resolution was mostly used for seeking approval of Tender Board.</li> <li>• New barcodes was printed, Assets are being recorded to Asset register.</li> <li>• Preparation of Annual Procurement Plan was participatory</li> </ul>

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

TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	EXPENDITURE	% Spent	Remarks
					<p>with user Department.</p> <p>- 100% of registration materials was distributed to registration Centers.</p> <p>•Procurement Management Unit Staffs completed with the PPRA on application of NeST on all procurement issues.</p> <p>•Other tasks made training on HeST will be arranged to Internal Stakeholders who are not trained.</p>
TOTAL		T 6,578,100,000	17,332,912,528	102%	