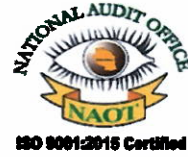




THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



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 2025**

Controller and Auditor General
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March 2026

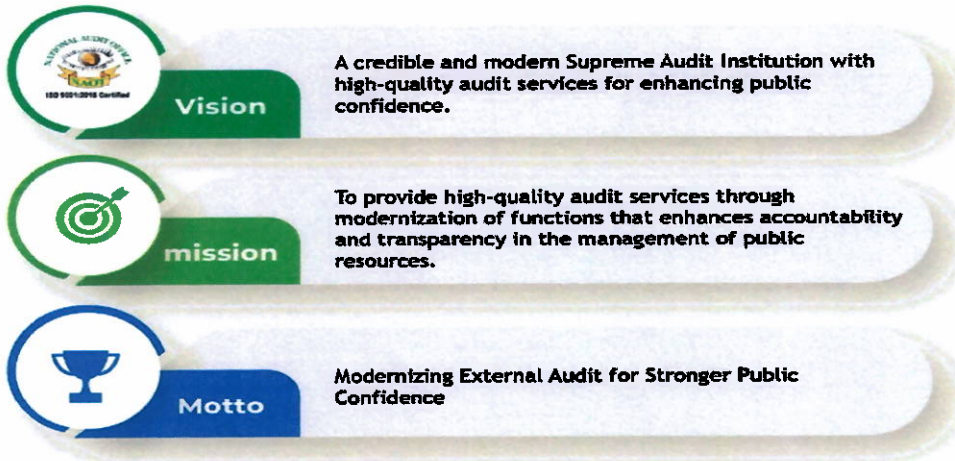
AR/CG/RITA/2024/25

About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto



Core Values



© This audit report is intended to be used by the Registration, Insolvency, and Trusteeship Agency (RITA) and may form part of the annual general report which once tabled to National Assembly, 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 Accountants and Auditors
NBS	National Bureau of Statistics
NEC	Independent 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 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Registration, Insolvency and Trusteeship Agency (RITA) as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and 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 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, statement of management responsibility, Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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




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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

Based on the audit procedures performed, I conclude that Registration, Insolvency and Trusteeship Agency (RITA) complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit procedures performed, I conclude that Registration, Insolvency and Trusteeship Agency (RITA) complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



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





2.0 FINANCIAL STATEMENTS

2.1 STATEMENT BY THE CHAIRPERSON OF THE MINISTERIAL ADVISORY BOARD

I am pleased to submit the Agency's Annual Report for 2024/2025, 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 the year 2024/2025 is also submitted as part of this report.


The Agency is the custodian of information on key life events of the country on behalf of the Government. Apart from Civil Registration, the Agency is 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 23,889,588,785**, amounting to **97%** percent of the budgeted revenue. Also, the Agency had an opening balance of **TZS 2,220,202,830.70** as carryover fund from the financial year 2023/2024 that make a total fund available during the year to be **TZS 26,109,791,616**; This included **TZS 20,083,711,188** from internal sources and **TZS 3,805,877,597** from Subvention from other Government entities.

The Agency spent **TZS 27,438,743,850** with **TZS 21,625,621,569** for core operations, **TZS 2,856,647,171** for personal emoluments and **TZS 317,158,886** for development expenses as funded by UNICEF for supporting the Under-five Birth Registration Initiatives and **TZS 2,032,106,224** from Deposit account. Furthermore, the Agency contributed **TZS 607,210,000** to the Government Consolidated Fund.

The Agency's services and uptake have significantly improved through the effective use of ICT facilities in the registration and issuance of birth and death certificates to the public. The Agency has made deliberate efforts to promote innovation and creativity in the registration process, recognizing it as a critical factor for success. The improved performance is the result of strategic measures implemented by the Agency in collaboration with various stakeholders. This success can also be attributed to the presence of competent human capital, efficient business processes, and strong governance structures within the Agency.

Going forward, the Agency intends to conduct a comprehensive registration campaign that will include birth registration for children under five, school-based registration for individuals aged 5-17 in primary and secondary schools, and targeted registration initiatives for adults aged 18 and above. In parallel, it will digitize existing manual records and integrate the eRITA platform with ICT systems across key stakeholder



agencies. Finally, the campaign will be supported by public awareness efforts to promote understanding and uptake of Agency services.

Effective measures will be put in place to ensure that the public and all service beneficiaries receive clear, comprehensive, and timely information, thereby making the registration process transparent, accessible, and user-friendly. By providing step-by-step guidance and supporting materials, we aim to eliminate ambiguity and empower users to navigate the registration system with confidence and ease.

With strengthened collaboration between the Agency and its stakeholders, I am confident that the Agency will sustain our dedication to registration initiatives, delivering improved performance in coming years. Proactive engagement and ongoing communication aligned with best practices for stakeholder collaboration will help preserve momentum and reinforce trust in our data collection processes, ultimately ensuring that our records are both accurate and reliable.

Finally, I wish to express my profound gratitude to our Board members, Management, and Staff for their exceptional diligence and steadfast commitment. Your efforts have been instrumental in achieving the Agency's strategic goals for the financial year 2024/2025. Thank you for your dedication and remarkable teamwork in making these milestones possible.



Dr. Amina Suleiman Msengwa
Chairperson

30 June 2025
Date



3.0 STATEMENT BY THE ACCOUNTING OFFICER FOR THE YEAR ENDED 30 JUNE 2025

3.1 Reflection of the Role of Accounting Officer/Administrator General of RITA

Reflecting on my role as the Accounting Officer and Administrator General of the Agency, I feel truly privileged to lead an institution that has made significant strides in fulfilling its mandate. These achievements are a direct result of the dedication, resilience, and collective effort of a strong and capable team that consistently delivers impactful results.

The Agency was established under the Executive Agencies Act of 1997 and its accompanying Regulations. The Agency is entrusted with a critical mandate: to manage information on key life events; oversee the incorporation and regulation of trustees; safeguard the properties of deceased persons, insolvents, and minors under trust; and ensure that these responsibilities are carried out in accordance with the law.

During the reporting year, the Agency has effectively implemented its planned activities in alignment with the Annual Action Plan. This report presents a comprehensive account of the action plan, the progress made toward achieving our goals, the challenges encountered along the way, and proposed strategies for overcoming those challenges.

2.2 Action Plan and Budget for the Year 2024/2025


Agency's Action Plan and Budget for the year 2024/2025 was aimed at:-

- i) Reducing HIV/AIDS infection and supportive services;
- ii) Sustaining and effectively implementation the National Anti-Corruption Strategy;
- iii) Improving Delivery of Civil Registration, Insolvency and Trusteeship Services; and
- iv) Building Institutional capacity to enhance service delivery;

2.3 Progress in Implementation of Agency Responsibilities:

For the period ended 30th June, 2025; implementation of the plan and budget recorded some achievements as follows;

- i) The Agency has registered and issued birth certificates for **1,755,595** birth events, achieving **135.9** percent of the planned target to register **1,291,474** birth events. Out of total registered and certified births, **920,666** were registered through the implementation of the Under-Five Birth Registration Initiatives, while **834,929** were registered and certified through mixed registration initiatives;
- ii) During the reporting period, the Agency registered and issued death certificates for **39,971** events, representing **39.5** percent of the annual target of **101,072** death registrations;

- 
- iii) The Agency has registered and issued marriage certificates for **43,413** events, representing **66.8** percent of the target to register **65,000** marriages;
 - iv) The Agency has issued **3,133** new marriage officiant licenses, representing **89.5** percent of the target of **3,500** new licenses;
 - v) The Agency registered and issued **862** divorce certificates, achieving **123.1** percent of the planned target of **700** certificates;
 - vi) During the period under review a total of **38** adopted children were registered, representing **95** percent of the target to register **40** adopted children;
 - vii) The Agency has built the capacity of **410** staff from the District Administrative Secretary Offices across the regions of Njombe, Iringa, Songwe, Mbeya, Mtwara, Lindi, Ruvuma, Mara, Shinyanga, Mwanza, Kagera, Simiyu, and Geita including the registration of marriages and divorces;
 - viii) The Agency registered a total of **74** Boards of Trustees, achieving **37** percent of the annual target of **200** new registrations. During the reporting period, **902** Boards of Trustees submitted their returns, **196** Boards made changes to their membership, and **75** Boards amended their constitutions;
 - ix) The Agency handled **32** disputes involving Boards of Trustees in which six disputes were resolved through alternative dispute resolution system and **26** disputes are at various stages of resolution;
 - x) The Agency managed and handled a total of **143** estates during the reporting period whereby **nine (9)** estates were closed following the distribution of assets to beneficiaries;
 - xi) The Agency kept a total of **188** wills during the period, of which **32** were drafted by the Agency and **156** were prepared externally to make as of June 2025, the Agency has kept a total of **1,511** wills;
 - xii) The Agency conducted a review and improvement of the Trustees Incorporation Act, Cap. 318, along with its regulations; the Births and Deaths Registration Act, Cap. 108; the Administrator General (Powers and Functions) Act, Cap. 27; and the Probate and Administration of Estates Act, Cap. 352;
 - xiii) The Agency attended a total of **60** court cases, of which **19** were concluded and **41** remain ongoing at different stage of court hearing;
 - xiv) The Agency has built the capacity of **11** staff members through long-term training programs and **212** staff members through short-term training, enhancing their professional knowledge and skills;
 - xv) The Agency has enhanced the use of ICT in the Civil Registration System (CRS), the Marriage and Divorce Management System (MDMS), the Trustees Management System (TMS), and the eRITA Portal, with the aim of improving service delivery efficiency for the public;
 - xvi) The Agency has developed the RITA Gateway to integrate its systems with partner institutions for information sharing, and by June 2025, a total of **35** institutions had been connected through platforms such as GovESB, Jamii X-Change, GoTHoMIS, AFYAeHMS, and DHIS2;
 - xvii) The Agency has closed five (5) out of twenty-four (24) audit queries from previous years that were under review during the financial year 2024/2025.



2.4 Challenges Faced by the Agency

During the period of under review, the Agency faced a number of challenges, which includes: -


- a) Existing manual records of important human life events causing delays in serving the public;
- b) Delaying on closing deceased estates caused by beneficiaries' disputes associated with distribution of deceased estates even after the appointment of the Administrator General;
- c) Existing conflicts among members of Boards of Trustees associated with failure to adhere to their constitutions and the Boards of Trustees Act;
- d) Existence of non-digital services affects information exchange and system integration with other institutions;
- e) Existence of data exchange fees (especially through NIDA) remains a significant barrier for institutions to facilitate online registration and issuance of birth and death certificates; and
- f) Limited awareness among citizens and Government Officials regarding the new and improved digital services available through eRITA

2.5 Addressing the Challenges Faced by the Agency in the year 2024/2025

To address the existing challenges faced by the Agency in implementing its annual plans and budget, the following strategies were adopted: -

- a) The Agency continues sourcing fund from the development partners to convert manual records into digital platform (digitization of manual records);
- b) The Agency continues to educate beneficiaries of deceased estates on the importance of adhering to the Estate Management Guidelines, which provide mechanisms to ensure the timely closure of estate administration by the Administrator General;
- c) The Agency continues strengthening monitoring and oversight of Boards of Trustees to ensure registered institutions comply with laws, regulations, and procedures, helping to prevent conflicts and providing education on the roles and responsibilities of board of trustees;
- d) The Agency continues to seek government approval to remove data exchange fees for accessing online information from NIDA, in order to facilitate the timely registration and certification of birth and death events; and
- e) The Agency continues to raise public awareness and conduct advocacy through various media channels, national exhibitions and providing ongoing training to public officials on the newly improved eRITA services delivery mode.

The Agency remains committed to demonstrating to its consumers, employees, the Government and the wider public that they can rely on its effective management of data related to the registration of births, deaths, and other related services. We are



sincerely grateful to our key stakeholders for their unwavering support and dedication. Special thanks go to the Ministerial Advisory Board (MAB) for their invaluable directives, advice and guidance. Above all, the Agency extends its heartfelt appreciation to the general public and all stakeholders for their continued use of our services. We reaffirm our commitment to continue serving them with dedication and to meeting their expectations.



Frank Kanyusi Frank
Accounting Officer

30 June, 2025
Date



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

3.1 INTRODUCTION

The management presents its financial statements for the financial year ended 30 June 2025.

3.2 ESTABLISHMENT OF AGENCY

The Agency was established through the transformation of the Administrator General's Office into an Executive Agency. Its history dates to 1917, when the German colonial administration enacted the first law for the registration of births and deaths (Proclamation No. 15 of 1917 - Civil Area). When the British took over the administration of Tanganyika (now Tanzania Mainland), they retained the civil registration system introduced by the Germans, preserving it under the Births and Deaths Registration Ordinance of 1920 (Cap. 108). The process of establishing the Executive Agency began in 2003, and the Agency was officially launched in June 2006.

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 Simu Street;
P.O Box 9183,
11104, Dar es Salaam, Tanzania.

BANKERS

1. National Microfinance Bank (NMB);
Bank House Branch;
P.O Box 6213;
Dar es Salaam, Tanzania.
2. National Bank Commerce (NBC);
Bank House Branch;
P.O Box 6213;
Dar es Salaam, Tanzania.
3. Bank of Tanzania,
2Mirambo, Street 1184;
P. O. Box 2939;
Dar es Salaam, Tanzania.
4. CRDB BANK;



Vijana Branch;
P. O. Box 10876;
DAR ES SALAAM, TANZANIA.

LEGAL REPRESENTATIVE

Attorney General,
Attorney General Chambers,
P. O. Box 630,
Dodoma, Tanzania.
Tel: + 255-26-2332161,
Fax: +255-26-23218661
E-mail: info@agctz.go.tz

ACCOUNTING OFFICER

Frank K. Frank;
Registration Insolvency and Trusteeship Agency (RITA);
RITA Tower Building;
4 Simu Street;
P.O Box 9183,
11104, DAR ES SALAAM, TANZANIA.

AUDITOR

Controller and Auditor General (CAG);
National Audit Office;
Mahakama Road
P.O.Box 950,
Tambukareli, 41104 Dodoma.
Phone: +255 (026) 2161200
Fax: +255 (026) 2321245
Email: ocag@nao.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

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

The Role and Functions of RITA

The Agency is the custodian of information on key life events of the country on behalf of the Government. Apart from Civil Registration, the Agency 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. The Agency roles and functions are unique and important for national development.

3.3 MINISTERIAL ADVISORY BOARD

The Agency has Ministerial Advisory Board formed under Section 6 of the Executive Agencies Act that requires each Executive Agency to have a Ministerial Advisory Board (MAB).

OPERATIONS OF THE MINISTERIAL ADVISORY BOARD AND ITS COMMITTEES

The Board oversee its functions through meetings and physical visits to assess management performance on implementing strategic issues. During the period under review, the Board conducted ordinary and ex-ordinary meetings as follows:

Financial Year	Number of Board meetings	
	Ordinary	Extra ordinary
2024/2025	4	1
2023/2024	4	1

Board meeting deliberated on number of issues and resolved as herein: -

- a) Deliberated and approved the Agency's audited financial statements for the financial year 2023/24;
- b) Deliberated and approved the Agency's annual plan and budget for the financial year 2024/25;
- c) Advocating policy framework reforms related with registration, insolvency and trusteeship;
- d) Approving Administrator General Strategic and Business Plans and associated budgets;
- e) Approving priorities and annual performance targets for the Agency;
- f) Evaluating the Agency's performance;
- g) Advising on the performance of the Administrator General in the discharge of functions under any other written laws;
- h) Preparing bi-annual report and submit to the Minister and a copy to the Attorney General for advice; and
- i) Advice on any other matter provided for under the Executive Agencies Act No. 30 of 1997.

Table 1: Composition of MAB members

S/N	Name	Designation	Institution	Date of Appointment	Position	Nationality
1	Dr. Amina Suleiman Msengwa	Statistician General	NBS	22 December 2022	Chairperson	Tanzanian
2	Peter Lucas Mwambuja	Executive director	Uptake Business Resources	22 December 2022	Member	Tanzanian
3	Erick Jackson Kitali	Director of ICT	TAMISEMI	22 December 2022	Member	Tanzanian
4	Lucy Darabe Digaryeck	State Attorney	MoCLA	22 December 2022	Member	Tanzanian
5	Theresia Daniel Mghanga	Ex. Director of Administration and Human Resources	Registrar of Political Parties	22 December 2022	Member	Tanzanian
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

3.3.2 Functions of The Board and its Committees

The Board takes overall responsibility of identifying key risk areas, considering significant financial matters and reviewing the performance of management business

plans and budgets. The Board is also responsible for ensuring that a comprehensive system of internal control is operative and is in compliance with sound corporate governance principles.

The Agency Ministerial Board of Directors has two Committees which comprises of at least three members. The composition and functions are as described in the table herein: -

No	Committee Name and Members	Qualification/ Education	Objectives
1.	Planning, Finance and Administration Committee		The Finance and Planning Committee has the task to oversee short- and long-term strategic missions and objectives of the Agency. Further, oversee implementation of the strategies and provide guidance to achieve the set goals of the Agency. It also ensures proper governance in financial management and operational efficiency.
	1. Prof. Abel Alfred Kinyondo - Chairman	Lecturer at the University of Dar es Salaam	
	2. CPA Peter Mwambuja - Member	Executive Director of the Uptake Business Resources.	
	3. Mrs. Theresia Mghanga - Member	Ex-Director of Administration and Human Resources at the Office of the Registrar of Political Parties.	
2.	Registration Insolvency and Trusteeship Committee;		The Committee will be responsible for Supervising the implementation of the Agency's functions of Registration Insolvency and Trusteeship in accordance with the Law, review the recommendations for improvements of Laws implemented by the Agency; Review various Agencies' Agreements; Review the Agency's various Operational Guidelines; and Provide the Committee's feedback to the Advisory Board.
	1. Lucy Diganyeki- Chairperson	State Attorney-MoCLA	
	2. Eric Kitali-Member	Director of ICT-TAMISEMI	
	3. CPA Peter Mwambuja - Member	Executive Director of the Uptake Business Resources.	

The committee meetings during the year were as follows;

Board Committee	Number of Board Committee Meetings	
	Ordinary	Extra ordinary
Planning, Finance and Administration Committee	4	0

Registration Insolvency and Trusteeship Committee:	4	0
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The Committees received issues from management, considered, deliberated and recommended to the Board for approval.

ADMINISTRATIVE FRAMEWORK OF RITA

RITA is led by Administrator General, who is also the Chief Executive Officer of the Agency. He is assisted by Deputy Administrator General, who is responsible for the day-to-day operations of the Agency, proper management of its funds, property and business and discipline of the employees. There are two (2) Departments with six sections and four units. These departments and units assist the Administrator General and Deputy Administrator General in implementing Agency's activities. The Management team of the Agency for the year under review include the following;

S/N	Office/Department/Unit/Section	Name	Title
1	Administrator General	Mr. Frank K. Frank	Administrator General and Chief Executive Officer
2	Deputy Administrator General	Ms. Irene Lesulie	Deputy Administrator General
3	Directorate of Legal Rights Protection	Mr. Francis Kugesha	Ag. Director
4	Directorate of Business Support Services	Mrs. Judith Usangira	Director
5	ICT and Statistics Unit	Robby Otaigo	Director
6	Finance and Accounts Unit	CPA Godwin Danda	Manager
7	Planning, Monitoring and Evaluation Section	Mr. Ernest Mbuna	Manager
8	Legal Services Section	Mrs. Edna Kamara	Manager
9	Internal Audit Unit	CPA Alex Maleva	Chief Internal Auditor
10	Human Resources Management and Administration Section	Mr. Peter Kileo	Manager
11	Marketing, Communication and Public Education Section	Mr. Josephat Kimaro	Manager
12	Procurement Management Unit	Mr. Ipyana Mwaisaka	Manager
13	Registration Section	Ms. Patricia Mpuya	Manager
14	Trusteeship and Insolvency Section	Mr. Salvinus Rwechungura	Ag. Manager

The Sections and Units of the Agency have the main functions as described herein: -.

S/N	Section/Unit	Function
1	ICT and Statistics Unit	To provide technical advice on usage of ICT and statistical analysis to the Agency.

S/N	Section/Unit	Function
2	Finance and Accounts Unit	To implement financial management systems and procedures that conforms to the accepted accounting best practices and standards to the Agency.
3	Planning, Monitoring and Evaluation Section	To coordinate preparation of Agency's policies and monitor their implementation and carry out their impact assessments;
4	Legal Services Section	To litigate in the courts of law and tribunals on matters relating to insolvency and trusteeship and civil registration;
5	Internal Audit Audit	To provide advisory services to the Accounting Officer on the proper management of Resources.
6	Human Resources Management and Administration Section	To interpret Public Service Regulations; Standing Orders and other Labor laws;
7	Marketing, Communication and Public Education Section	To conduct market research and manage relevant reporting concerning marketing of the Agency;
8	Procurement Management Unit	To provide expertise and services in procurement, storage and supply of goods and services of the Agency
9	Registration Section	To supervise and coordinate registration of Births, Deaths, Marriages, Divorces and Adoptions in the country.
10	Trusteeship and Insolvency Section	To supervise and coordinate preparation of reports on Probate, administration of estates, trusts, bankruptcy, and matters related with official receivership and liquidation;

3.4 Audit Committee

The Agency has an Audit Committee whose mandate is providing oversight for a Agency financial reporting, internal controls, risk management and both internal and external audit functions. 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 whereby various issues were discussed, including the internal audit reports and Financial Statements for the year ended 30th June 2025.

(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 2024/2025 were as follows;

Table 2: Details of the audit committee

S/N	Name	Title	Institution	Position
1.	Mr. Needpeace Wambuya	Director of Polices and Planning	Ministry of Industry and Trade	Chairperson
2.	Mr. Mtani Yangwe	Head of ICT Department	Ministry of Natural Resources and Tourism	External Member
3.	Ms. Judith Usangira	Director of Business Support	RITA	Internal Member
4.	Mrs. Robby Otaigo	Director of Information Communication and Technology	RITA	Internal Member
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 2023 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 2024/2025 the Tender Board had the following members;

Table 3: Details of the Tender Members

S/n	Name	Title	Position
1	Mr. Francis Kugesha	Acting Director Legal Right Protection	Chairperson
2	Ms Victoria Mushi	Principal Ass. Registration Officer	Member
3	Ms. Judith Usangira	Director of Business Support	Member
4	Ms. Robby Otaigo	Director of ICT	Member
5	Mr. Mohamed Nassor	Senior Economist	Member
6	Mr. Ernest Mbuna	Manager Planning, Monitoring and Evaluation	Member
7	Ms. Patricia Mpuya	Registration Manager	Member
8	Mr. Ipyana Nsajigwa	Manager of PMU	Secretary

In discharging its role, it conducted four Ordinary Tender Board Meetings during the year under review whereby 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 audited the Financial Statements of the Agency for the Financial Year 2024/25, 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.

3.7.0 FINANCIAL PERFORMANCE OVERVIEW

The Financial Statements for the year under review give a picture of the agency's Financial Position, Financial Performance, and Statement of Cash Flow as of 30 June 2025.

These Financial Statements of the Agency show information on funds from internal operations, external donor funds, and estates of deceased persons that are administered by the Administrator General.

The Financial Statements also provide an analysis of the financial information of the period under review as follows.

3.7.1 Revenue for the Year 2024/25

The Agency used the IPSAS accrual basis of accounting for revenue recognition, of which actual revenue for the year under review was **TZS 24,087,614,321**, compared to **TZS 20,474,868,421** in the financial year 2023/24. Out of **TZS 24,087,614,321**, **TZS 19,980,374,305** was from the Agency's own sources (Fees Revenue), **TZS 3,418,902,971** was from Government subventions, **TZS 538,203,418** was from development partners, and **TZS 150,133,627** was fair value Gains on Expected credit loss (ECL).

3.7.2 Government grant Personal Emolument

The actual personal emolument spent for the year under review was **TZS 2,856,647,171**, compared to **TZS 2,457,559,885** in the financial year 2023/24. This amount **TZS 2,856,647,171** is equal to 99% of the annual budget for Government subvention of **TZS 2,883,456,029**. The difference of **TZS 26,808,858** was since employees who were expected to be hired during the financial year 2024/25 were not hired.

3.7.3 Amortization, Depreciation and Impairment

During the year under review Amortization, Depreciation and Impairment was **TZS 1,497,030,359** compared to **TZS 1,595,552,040** for the year 2023/24.



3.7.4 Maintenance Expenses

During the year 2024/2025, TZS 654,284,750 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 665,153,528 for the financial year 2023/24. The decrease was due to reduction of costs of running new motor vehicles particularly on maintenance cost as compared to the previous year.

3.7.5 Other Expenses

During the year under review, TZS 972,900,316 was spent on other expenses compared to TZS 728,079,719 for the year 2023/24. The rise was due to increase in retention paid to district's offices and audit fee.

3.7.6 Use of Goods and Service

During the year 2024/2025, the Agency spent TZS 13,407,089,585 on Supplies and Office Consumables, compared to TZS 10,167,749,054 for the financial year 2023/24. The increase was caused by increase in supplementary budget which was approved by Treasury Registrar to finance Mama Legal Aids campaigns and contributions to the Consolidated Fund.

3.7.7 Wages, Salaries and Employee Benefits

During the financial year 2024/25, the Agency spent TZS 7,960,082,291 on employees' benefits, compared to TZS 6,276,479,465 in the financial year 2023/24. The employee benefits included salaries, leave travel, acting allowance, utilities, and furniture allowance. Utilities were paid to the management team as their statutory benefits. The increase was due to increasing activities related with registration and issuance of birth certificates through Mama Samia Legal Aid Campaign.

3.7.8 Cash and Cash Equivalent

At the end of the financial year 2024/25, the Agency's cash and cash equivalent amounted to TZS 5,803,439,067, of which TZS 4,463,579,977 is the cash held for the deceased estates that the Administrator General administers, TZS 170,073,897 is the cash held for development activities, TZS 1,270,840,052 is for operation activities, and TZS 101,054,859 is the Expected Credit Loss (ECL) and for 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 2,644,019,432 is for operation activities, and TZS 147,848,603 is the Expected Credit Loss (ECL).

3.7.9 Stock For The Year

At the end of the financial year 2024/25, the Agency had a stock of Registration Materials, Stationeries and Consumable Goods with a fair value of TZS 1,781,329,229 compared to TZS 1,050,551,615 for the financial year 2023/24.



3.7.10 Prepayments

During the year under review the Agency had Prepayment of TZS 132,094,017, compared to TZS 293,609,544 for the financial year 2023/24.

3.7.11 Receivables

During the year under review the Agency had Receivables of TZS 29,497,317, compared to TZS 129,649,307 for the financial year 2023/24.

3.7.12 Intangible Assets

During the year under review the Agency had Intangible Assets of TZS 259,014,686 netbook value, compared to TZS 396,567,475 for the year 2023/24.

3.7.13 Investment Property

The Agency records the RITA Tower Building as an Investment Property, of which RITA uses 27% for administrative purposes and 73% 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.

During the year under review the Agency had Investment Property of TZS 39,292,492,676 netbook value, compared to TZS 40,274,804,982 for the year 2023/24. It was initially recognized at a cost of TZS 49,115,615,343.

3.7.14 Property, Plant and Equipment

During the year under review the Agency had Property, Plant and Equipment of TZS 6,320,413,782 netbook value, compared to TZS 5,820,589,329 for the year 2023/24.

3.7.15 Deferred Income

During the year under review the Agency had Deferred Income of TZS 199,629,340, compared to TZS 350,858,132 for the financial year 2023/24.


3.7.16 Deposits

During the year under review the Agency had Deposits of TZS 4,502,141,690, compared to TZS 6,534,247,913 for the financial year 2023/24.

3.7.17 Payables and Accruals

The outstanding Liabilities for the year ended 30 June 2025 amounted to TZS 507,266,654 compared to TZS 965,040,524 for the year 2023/24 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 69% RITA and 31% NSSF. Due to



a lack of funds from RITA, NSSF took full responsibility for the construction of the building.

NSSF and RITA have agreed that the sum of the loan advanced to RITA and the profit margin to be recognized as the NSSF contribution to the project for permanency joint ownership of the building whereby RITA occupy 34% and NSSF 66% of all of the units.

3.8.0 PROJECT IMPLEMENTATION

3.8.1 The Under Five Birth Registration Initiative (U5BRI)

The Agency in collaboration with Development Partners 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 across all twenty-six regions of Mainland Tanzania namely Mbeya, Songwe, Mwanza, Shinyanga, Geita, Iringa, Njombe, Lindi, Mtwara, Mara, Simiyu, Dodoma, Singida, Pwani, Morogoro, Ruvuma, Tanga, Kilimanjaro, Arusha, Manyara, Rukwa, Katavi, Tabora, Kagera, Kigoma, and Dar es Salaam and the current phase focuses on the continued registration of new birth events and uploading data to the Civil Registration System (CRS).

3.8.2 Online Registration System (eRITA)

During the year under review, the Agency managed to improve the existing Online registration System (eRITA) by ensuring the following:-

- i) Customers are able to apply for birth and death certificates without a physical visit to the RITA offices;
- ii) Customers are able to collect their certificates at the nearest office around all over the Tanzania Mainland;
- iii) Customers are able to track the stages of production and processing their request until the certificate is collected by receiving notifications;
- iv) Stakeholders are able 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 Healthy, Police Force and others; and
- v) The system is able to help customers to remove duplicate of registration systems by mapping the Registration Systems which CRIMS for U5BRI for Rukwa and Katavi, Birth System for U5BRI for other 20 Regions, Civil Registration System (CRS) and integration with the Government Payment Gateway.



3.9 EMPLOYEES WELFARE

The Registration, Insolvency and Trusteeship Agency (RITA) believes that employment within the Agency should be a stimulating and personally fulfilling experience. As such, RITA is committed to sharing responsibility for the professional growth and development of each employee to their fullest potential.

Career advancement within the Agency is based on individual contributions to the fulfillment of RITA's mandate, as well as on initiative, innovation, and professional expertise qualities that are actively nurtured and rewarded. RITA is firmly committed to promoting equal opportunities for all, regardless of ethnicity, race, gender, disability, or religious beliefs. The Agency recognizes that the achievement of its objectives depends on the loyalty, commitment, and dedication of its workforce.

To support this, RITA provides a variety of professional development opportunities, including long-term and short-term training programs, induction sessions, and pre-retirement courses. During the reporting period, a total of 212 staff members benefited from these capacity-building initiatives.

3.10 CROSS-CUTTING ISSUES

During the 2024/25 financial year, the Agency's management conducted short training sessions on workplace confidentiality, as well as awareness on HIV/AIDS, non-communicable diseases (NCDs), and voluntary testing, aimed at promoting health and well-being in the workplace. In addition, team-building and capacity-building training was carried out to enhance employee efficiency and improve the quality-of-service delivery to customers.

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

As of 30 June 2025; the Agency is awaiting feedback regarding the Government's Final Decision on the proposed merger between RITA and NIDA.

3.12 CONCLUSION

The Registration, Insolvency and Trusteeship Agency (RITA) aspire to provide accurate, timely, reliable, and comprehensive financial information that serves as a foundation for accountability and informed decision-making. The Agency strictly adheres to financial and procurement rules and regulations to ensure the effective delivery of public services.



Accounting Officer

30th June, 2025
Date



4.0 STATEMENT OF MANAGEMENT RESPONSIBILITY FOR THE YEAR ENDED 30 JUNE 2025

The Management of Agency, 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, 2025, 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, Cap 348 [R.E 2020].

This responsibility includes;


- 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.

The Agency's Government Budget was approved for the fiscal period from 01 July 2024 to 30 June 2025, and the Agency has continued to operate in the same manner as in the approved budget for the period to 30 June 2025. During the year under review, the Financial Statements were prepared based on the Agency as the previous year; comparability has not been affected.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period, and the records and underlying accounts provide a reasonable basis for preparing the Financial Statements for the year ended 30 June, 2025.

The procurement of goods, works, and consultancy and non-consultancy services was done in accordance with the Public Procurement Act CAP 410 [R.E 2022].

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. 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 2025
Date

5.0 DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2025

According to power conferred by the National Board of Accountants and Auditors (NBAA) 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 30th June, 2025 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, 2025

STATEMENT OF FINANCIAL POSITION AS AT 30th JUNE, 2025

	Note	TZS 2025	TZS 2024
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	5,803,439,067	9,305,800,387
Inventories	70	1,781,329,229	1,050,551,615
Prepayments	69	132,094,017	293,609,544
Receivables	67	29,497,317	129,649,307
Total Current Asset		7,746,359,630	10,779,610,853
Non-Current Asset			
Intangible Assets	78	259,014,686	396,567,475
Investment Property	76	39,292,492,676	40,274,804,982
Property, Plant and Equipment	77	6,320,413,782	5,820,589,329
Total Non-Current Asset		45,871,921,144	46,491,961,786
TOTAL ASSETS		53,618,280,774	57,271,572,639
LIABILITIES			
Current Liabilities			
Deferred Income	93	199,629,340	350,858,132
Deposits	94	4,502,141,690	6,534,247,913
Payables and Accruals	89	507,266,654	965,040,524
Total Current Liabilities		5,209,037,684	7,850,146,569
Non-Current Liabilities			
Other Borrowings by Government Entities	102	47,801,371,399	47,801,371,399
Total Non-Current Liabilities		47,801,371,399	47,801,371,399
TOTAL LIABILITIES		53,010,409,083	55,651,517,968
Net Assets		607,871,691	1,620,054,671
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		1,713,383,305	1,713,383,305
Accumulated Surpluses / Deficits		(1,105,511,614)	(93,328,634)
TOTAL NET ASSETS/EQUITY		607,871,691	1,620,054,671


ACCOUNTING OFFICER

Date

Mfumo wa Utipaji Serikalini (MUSE)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30th JUNE, 2025

	Note	TZS 2025	TZS 2024
REVENUE			
Revenue			
Fair value Gains on Assets and Liabilities	24	150,133,627	179,174,861
Fees, Fines, Penalties and Forfeits	19	19,980,374,305	14,218,010,367
Subvention from other Government entities	32	3,957,106,389	6,077,683,193
Total Revenue		24,087,614,321	20,474,868,421
TOTAL REVENUE		24,087,614,321	20,474,868,421
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	39	137,552,789	137,552,789
Depreciation of Investment Property - Carried at Cost	38	982,312,307	982,312,307
Depreciation of Property, Plant and Equipment	37	377,165,263	475,686,944
Maintenance Expenses	36	654,284,750	665,153,528
Other Expenses	52	972,900,316	728,079,719
Use of Goods and Service	35	13,407,089,585	10,167,749,054
Wages, Salaries and Employee Benefits	34	7,960,082,291	6,276,479,465
Total Expenses		24,491,387,301	19,433,013,806
Transfer			
Other Transfers	60	608,410,000	101,200,000
Total Transfer		608,410,000	101,200,000
TOTAL EXPENSES AND TRANSFERS		25,099,797,301	19,534,213,806
Surplus / Deficit for the period		(1,012,182,980)	940,654,618



ACCOUNTING OFFICER

Date

Mfumo wa Ulipaji Serikalini (MUSE)

STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30th JUNE, 2025

	Tax Payer's Fund TZS	Accum. Surplus/(Deficit) TZS	Fair Value Reserve TZS	Other Reserve TZS	Revaluation Surplus TZS	Total TZS
Opening Balance as at 01 Jul 2024	1,713,383,305	(93,328,634)	0	0	0	1,620,054,671
Addition Capital Injected	0	0	0	0	0	0
Other Reserve	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	(1,012,182,980)	0	0	0	(1,012,182,980)
Closing Balance as at 30 Jun 2025	1,713,383,305	(1,105,511,614)	0	0	0	607,871,691
Opening Balance as at 01 Jul 2023	1,713,383,305	(1,033,983,252)	0	0	0	679,400,053
Addition Capital Injected	0	0	0	0	0	0
Other Reserve	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	940,654,618	0	0	0	940,654,618
Closing Balance as at 30 Jun 2024	1,713,383,305	(93,328,634)	0	0	0	1,620,054,671

[Signature]

ACCOUNTING OFFICER

Mfumo wa Ulipaji Serikalini (MUSE)

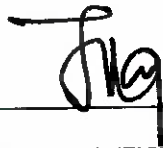
Date

Controller and Auditor General

AR/CG/RITA/2024/25

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2025

	TZS 2025	TZS 2024
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	3,805,877,597	2,549,018,159
Increase in Deposit	0	672,502,124
Fees, Fines, Penalties and Forfeits	20,083,711,188	14,341,500,479
Total Receipts	<u>23,889,588,785</u>	<u>17,563,020,762</u>
PAYMENTS		
Wages, Salaries and Employee Benefits	7,960,082,291	6,276,479,465
Use of Goods and Service	14,400,866,006	9,378,524,158
Other Transfers	608,410,000	101,200,000
Other Expenses	972,900,316	728,079,719
Maintenance Expenses	741,353,271	646,690,421
Grants and Transfers	0	
Decrease in Deposit	2,032,106,224	0
Total Payments	<u>26,715,718,108</u>	<u>17,130,973,763</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	<u>(2,826,129,323)</u>	<u>432,047,000</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Advance Payment for Acquisition of Property Plant and Equipment	55,810,192	(200,947,800)
Acquisition of Property, Plant and Equipment	(778,835,934)	(806,602,816)
Total Investing Activities	<u>(723,025,742)</u>	<u>(1,007,550,616)</u>
NET CASH FLOW FROM INVESTING ACTIVITIES	<u>(723,025,742)</u>	<u>(1,007,550,616)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Financing Activities		
Additional Capital	0	0
Total Financing Activities	0	0
NET CASH FLOW FROM FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
Net Increase	<u>(3,549,155,065)</u>	<u>(575,503,616)</u>
Cash and cash equivalent at beginning of period	9,453,648,990	10,029,152,607
Cash and cash equivalent at end of period	5,904,493,925	9,453,648,990



ACCOUNTING OFFICER

Mfumo wa Ulipaji Serikalini (MUSE)

Date

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30th JUNE, 2025

	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Fees, Fines, Penalties and Forfeits	15,435,910,000	0	15,435,910,000	20,083,711,188	(4,647,801,188)
Subvention from other Government entities	3,813,371,629	0	3,813,371,629	3,805,877,597	7,494,032
Carryover budget	0	2,220,202,831	2,220,202,831	0	2,220,202,831
Supplementary Budget	0	3,150,000,000	3,150,000,000	0	3,150,000,000
Total Receipts	19,249,281,629	5,370,202,831	24,619,484,460	23,889,588,785	729,895,675
PAYMENTS					
Decrease in Deposit	0	0	0	2,032,106,224	(2,032,106,224)
Maintenance Expenses	623,106,700	37,123,200	660,229,900	741,353,271	(81,123,371)
Other Expenses	874,542,757	0	874,542,757	972,900,316	(98,357,559)
Other Transfers	608,410,000	0	608,410,000	608,410,000	0
Use of Goods and Service	13,506,997,078	63,260,800	13,570,257,878	14,400,866,006	(830,608,128)
Wages, Salaries and Employee Benefits	8,010,969,397	73,230,000	8,084,199,397	7,960,082,291	124,117,106
Acquisition of Property, Plant and Equipment	821,564,528	280,000	821,844,528	723,025,742	98,818,786
Total Payment	24,445,590,460	173,894,000	24,619,484,460	27,438,743,850	(2,819,259,390)
Net Receipts/Payments				(3,549,155,065)	3,549,155,065



ACCOUNTING OFFICER

Date _____

Mfumo wa Ulipaji Serikalini (MUSE)

Controller and Auditor General

AR/CG/RTA/2024/25

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE, 2025

	TZS 2025	TZS 2024
Surplus/ Deficit for the Period	(1,012,182,980)	940,654,618
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	137,552,789	137,552,789
Depreciation of Investment Property - Carried at Cost	982,312,307	982,312,307
Depreciation of Property, Plant and Equipment	377,165,263	475,686,944
Fair value Gains on Assets and Liabilities	(150,133,627)	(179,174,861)
Add/ (Less) Change in Working Capital		
Deferred Income	(151,228,792)	(3,528,665,035)
Inventories	(730,777,614)	170,393,367
Other Receipt	(2,032,106,225)	672,502,123
Payables and Accruals	(457,773,870)	144,914,299
Prepayments	7,551,553	(36,851,553)
Receivables	<u>203,491,873</u>	<u>652,722,002</u>
Net Cash Flow from Operating Activities	(2,826,129,323)	432,047,000



Accounting Officer

Date

Mfumo wa Uhasibu Serikalini (MUSE)



RECONCILIATION OF ACTUAL AMOUNT IN BUDGET INFORMATION WITH OTHER FINANCIAL STATEMENT				
NARRATION	Net cash flows from operating activities	Net cash flows from investing activities	Net cash flows from financing activities	Total
Actual amounts on Comparable Basis as Presented in the Statement of Comparison of Budget and Actual Amount	(2,826,129,323)	(723,025,742)	0	(3,549,155,065)
Basis Differences:				
Timing differences	N/A	N/A	N/A	N/A
Entity difference				
Actual amounts as Presented in the Statement of Cash flow	(2,826,129,323)	(723,025,742)	0	(3,549,155,065)



 Accounting Officer

 Date



1.0 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Agency 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 functional and reporting currency of the Agency.

The accounting policies have been consistently applied on the preparation of the financial statements for different financial reporting periods. The information in the financial statements has been prepared on the basis of historical cost, unless stated otherwise.

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 AUTHORIZATION DATE

These financial statements for the year ended 30 June 2025 were authorised for issue on or before 31 March 2026 by the Accounting Officer, following the tabling of the Controller and Auditor General's annual audit report to the National Assembly of the United Republic of Tanzania.

3.0 NEW STANDARDS ISSUED BUT NOT YET ADOPTED BY THE AUTHORITY

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

IPSAS 47: Revenue

The IPSASB approved IPSAS 47, Revenue, which is a single standard to account for revenue transactions in the public sector. IPSAS 47 replaces the existing three revenue standards and presents accounting models which 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 provides guidance on a major area of expenditure for governments and other public sector entities. IPSAS 48 fills a gap which had previously led to ambiguity and inconsistency of accounting policies in the public sector. IPSAS 48 will be effective for periods beginning on or after January 1, 2026 with earlier application permitted.

4.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Foreign Currency Translation

(i) Functional and Presentation Currency



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

(ii) Transactions and Balances

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

4.2 Employee Benefits

(i) Retirement Benefits

Government has statutory obligations to contribute to various pension schemes in favour of all the employees under permanent and pensionable terms. Contributions to these funds are recognized 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's entitlements to leave pay, long service award, other contributions, etc. Are recognized 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 of these benefits.

The Agency recognizes termination benefits when it is constructively obliged to either terminate the employment of the current employees according to detailed formal 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 are 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 to receive financial asset from another entity; or to exchange financial assets or liabilities under conditions that are potentially favourable

Financial liability

A financial liability is any liability that is a contractual obligation to deliver cash or to



deliver another financial asset or to exchange financial assets or liabilities under conditions that are potentially unfavourable.

Equity Instrument

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

Recognition

Financial asset or financial liability shall be recognized in the statement of financial position when and only when an entity becomes party to the contractual provisions of the instruments.

De-recognition

Financial asset or financial liability shall be derecognized in the statement of financial position when and only when the contractual rights/ obligation to the cash flows from the financial asset/ liability expire or are waived or transferred.

Classification of Financial assets

Financial assets are classified as Measured at amortized cost, measured at fair value through net assets and Measured at Fair value through surplus or deficit (FVTSD)

Agency's financial assets are classified under Financial Assets Measured at Amortised cost because has pass the cashflow test where its cash flow is principal and interest and Management Modal test as it is held to collect.

Classification of Financial liabilities

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

Measurement

Measurement: Financial Assets measured at Amortized Cost

Initial Measurement

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

Subsequent Measurement

Shall be measured at amortized cost using the effective interest method

Measurement of Financial Liabilities measured at Amortized Cost

Initial Measurement

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



Subsequent Measurement

Shall be measured at amortized 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 recognize the expected loss 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 the simplified impairment model which is applicable to receivables and contract assets without a significant financing component and short time to maturity.

Majority of financial assets held by the Agency are short term receivables without significant financing component therefore the Agency shall apply Simplified approach in determination of the expected credit loss by establishing the provisional matrix basing on information that is reasonably available, including information about past events, current conditions and reasonable and supportable forecasts of future events and economic conditions. The degree of judgment shall be used for the estimates depends on the availability of detailed information.

5.0 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:

- 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.

6.0 CHANGES IN ACCOUNTING POLICIES AND ESTIMATES

In the process of applying International Public Sector Accounting Standards, the Government has made the judgments involving estimations and determinants of the useful lives and hence depreciation rates of the items of Buildings, Computer, Motor Vehicle, Office Furniture and Equipment, Plant & 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 by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

Inputs into 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.

EXPECTED CREDIT LOSS ON CASH AND CASH EQUIVALENT

Entries

1. EXPECTED CREDIT LOSS FOR 2024 (DECREASE)

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

2. EXPECTED CREDIT LOSS FOR 2025 (DECREASE)

Dr Provision for ECL (Cash)	46,793,744
Cr Reversal of provision for impairment of Receivables (ECL)	46,793,744

PRESENTATION

CASH AND CASH EQUIVALENT	2025 TZS	2024 TZS
Cash at Bank	5,904,493,925	9,453,648,989
Expected Credit Loss		
Opening	147,848,603	203,533,351
Charge during the Year	(46,793,744)	(55,684,749)
Closing	101,054,859	147,848,603
Cash as per Statement of Net Asset	5,803,439,067	9,305,800,386

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

	2025	2024
Cash as per Statement of Financial Position	5,803,439,067	9,305,800,386
Expected Credit Loss	101,054,859	147,848,603
Gross Cash and Cash Equivalent	5,904,493,926	9,453,648,989

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 low 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. During the financial year 2024/25, the provision for ECL decreased as some debts were recovered.

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

For the Financial year ending June 2025

Decrease in ECL due to payment of receivables

Dr. Provision for ECL (non-cash item)	103,339,883
Cr. ECL Reversal (non-cash item)	103,339,883

Estimates and assumptions

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

7.0 EXCHANGE RATES

All monetary amounts in the financial statements are expressed in Tanzania Shillings, the legal tender 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 2025	
	Bid	Ask
TZS for 1 USD	2,605.27	2,631.35

8.0 RISKS 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.

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

8.1 Interest 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 mix of fixed and floating 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 is managing 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 507,266,654 from its operation and TZS 47,801,371,399 to NSSF in respect of the construction of RITA Tower building.

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



8.4 Credit risk

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

The amount that are on exposure to credit risk as at 30th June 2025 are cash and bank balances and trade receivables as reported in the financial statement.

The management of the exposure to credit risk by;

- i) Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The credit worthiness of counterparties is continuously monitored;
- ii) Ensuring diversification of credit exposure by limiting the exposure to any one financial institution;
- iii) In some instances, requiring a form of collateral from counterparties.

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2025

	TZS	TZS
102 - Other Borrowings by Government Entities		
Other Borrowing	47,801,371,399	47,801,371,399
	47,801,371,399	47,801,371,399
19 - Fees, Fines, Penalties and Forfeits		
Registration Fees	19,980,374,305	14,218,010,367
	19,980,374,305	14,218,010,367
24 - Fair value Gains on Assets and Liabilities		
Reversal of provision for impairment (ECL)	150,133,627	179,174,861
	150,133,627	179,174,861
32 - Subvention from other Government entities		
Government Grant Personal Emolument	2,856,647,171	2,457,559,885
Subvention Development Foreign	538,203,418	3,620,123,309
Government Grant Other Charges	562,255,800	0
	3,957,106,389	6,077,683,194
34 - Wages, Salaries and Employee Benefits		
Casual Labour Discretionary	0	340,000
Casual Labour Expenses	433,709,740	27,285,390
Casual Labourers	104,900,000	3,520,000
Civil Servants	2,856,647,171	2,457,559,885
Court Attire Allowance	16,000,000	17,000,000
DONATION AND CONTRIBUTION to CF	0	80,000,000
Electricity	33,175,000	31,097,582
Extra-Duty	2,035,725,200	2,044,655,113
Facilitation Allowance Expenses -employee	40,600,000	0
Food and Refreshment	120,910,600	53,197,802
Furniture Expenses	132,550,000	96,000,000
Honoraria	102,000,000	0
Housing allowance Expenses	100,800,000	73,200,000
Leave Travel	35,580,900	40,417,464
Moving Expenses	117,763,680	183,347,619
Non-Civil Servant Contracts	543,440,000	389,158,333
Outfit Allowance	1,200,000	1,500,000
Sitting Allowance	1,214,750,000	513,061,157
Subsistence Allowance	24,850,000	17,850,000
Telephone	38,640,000	1,895,000
Transport Allowance	0	234,000,000
Uniform Allowance	6,840,000	11,394,120
	7,960,082,291	6,276,479,465
35 - Use of Goods and Service		
Advertising and Publication - Communication & Information	69,380,164	23,911,150
Air Travel Tickets Training - Domestic	91,168,351	17,800,000
Air Travel Tickets Training - Foreign	0	1,800,000
Air Travel Tickets Travel - In - Country	126,033,094	268,426,771
Air Travel Tickets Travel Out Of Country	26,109,400	30,000,000
Communication Network Services	114,842,400	290,000
Computer Software - Use of goods and Services	915,698	0
Computer Supplies and Accessories	68,639,000	6,400,000
Conference Facilities	265,347,750	100,295,947

Diesel	391,833,382	382,473,567
Drugs and Medicines	1,000,000	500,000
Electricity - Utilities Supplies and Services	205,929,207	284,533,352
Entertainment - Hospitality Supplies and Services	91,845,000	50,727,900
Exhibition, Festivals and Celebrations	55,507,821	54,854,000
Food and Refreshments	379,167,806	289,927,466
Gifts and Prizes	17,100,000	13,200,000
Ground Transport (Bus, Train, Water)	45,250,000	126,929,700
Ground travel (bus, railway taxi, etc.) Travel - In - Country	1,291,077,827	381,133,352
Ground travel (bus, railway taxi, etc.) Travel Out Of Country	1,000,000	0
Internet and Email connections	162,476,161	277,198,557
Library Books Educational Materials, Services and Supplies	300,000	0
Mobile Charges	48,350,000	13,280,000
Office Consumables (papers, pencils, pens and stationaries)	180,662,451	481,335,339
Outsourcing Costs (includes cleaning and security services)	178,069,090	247,521,569
Per Diem - Domestic	6,791,092,215	4,708,936,496
Per Diem - Foreign	94,164,245	90,941,762
Posts and Telegraphs	62,021,577	47,893,750
Printing and Photocopy paper	6,563,960	8,230,000
Printing and Photocopying Costs	1,896,733,826	1,596,805,225
Protective Clothing, footwear and gears	3,000,000	1,800,000
Publicity	235,955,616	234,873,223
Remuneration of Instructors	45,900,000	31,900,000
Rent - Housing	19,800,000	19,800,000
Rent - Office Accommodation	84,394,614	66,582,208
Rent of Private vehicles	500,000	27,600,000
Research and Dissertation Training - Domestic	6,500,000	12,500,000
Software License Fees	7,250,000	0
Special Foods (diet food)	100,000	1,200,000
Subscription Fees	48,429,700	17,195,000
Telephone Charges (Land Lines)	68,287,650	100,935,193
Telephones and Telecom Devices	3,200,000	0
Textbooks	0	300,000
Training Materials	3,300,000	800,000
Tuition Fees Training - Domestic	202,469,995	140,133,167
Uniforms and Ceremonial Dresses	11,770,000	0
Uniforms -Clothing, Bedding, Footwear and Services	0	950,000
Upkeep Allowances	2,955,719	0
Water and Waste Disposal (Garbage)	455,865	4,445,718
Water Charges	240,000	1,388,641
	13,407,089,584	10,167,749,053
36 - Maintenance Expenses		
Air conditioners	0	39,698,600
Direct labour (contracted or casual hire) - Buildings	649,373	0
Direct labour (contracted or casual hire) - Water and Electricity	0	700,000
Mechanical, electrical, and electronic spare parts	27,956,517	8,042,274

Miscellaneous Estate Management Expenses	276,182,870	0
Motor Vehicles and Water Craft	241,477,643	200,378,188
Outsource maintenance contract services - Buildings	18,202,102	61,283,161
Outsource maintenance contract services - Machinery, Equipment and Plant	37,958,610	254,198,736
Outsource maintenance contract services - Office Equipment and Appliances	16,890,397	30,913,507
Outsource maintenance contract services - Roads and Bridges	0	35,701,320
Outsource maintenance contract services - Water and Electricity Installations	2,958,539	0
Repair and Maintenance of Furniture	0	2,284,000
Tyres and Batteries	32,008,699	31,953,742
	654,284,750	665,153,528
37 - Depreciation of Property, Plant and Equipment		
Bridges Depreciation	192,432,657	277,611,188
Motor vehicles, Depreciation	95,140,911	122,613,630
Office buildings and structures	1,122,600	1,122,600
Office Furniture and Fittings Depreciation	75,062,431	56,475,927
Plant and Machinery Depreciation	13,406,664	17,863,599
	377,165,263	475,686,944
38 - Depreciation of Investment Property - Carried at Cost		
Commercial Buildings Depreciation	982,312,307	982,312,307
	982,312,307	982,312,307
39 - Amortization of Intangible Assets		
Computer Software Amortization	137,552,789	137,552,789
	137,552,789	137,552,789
52 - Other Expenses		
Audit fees Expenses	100,000,000	80,000,000
Bank Charges and Commissions	26,404,534	20,705,269
Burial Expenses	4,250,000	8,000,000
Commission Paid	593,457,013	544,703,881
Consultancy fee for professional consultancy fees	15,877,331	0
Corporate Social Responsibilities Expenses	14,122,669	7,965,000
Director's Fee	500,000	0
education supervision expenses	38,500,000	0
Honorariums (expert opinion)	2,000,000	0
Sundry Expenses	0	22,000,000
Sundry Expenses - Other operating Expenses	153,518,600	44,705,568
Transportation Cost by Water	4,180,000	0
Valuation fees	5,000,000	0
	15,090,170	0
	972,900,317	728,079,718
60 - Other Transfers		
Contribution to CF (15%)	607,210,000	100,000,000
Transfer to SHIMIWI	1,200,000	1,200,000
	608,410,000	101,200,000
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	1,132,461,408	2,536,678,737
Deposit Account USD	3,162,319	3,162,319

RITA Tower Deposit	614,500	669,500
Development Expenditure Cash Account	170,073,897	309,708,200
Mirathi Cash Account	4,460,417,657	6,496,759,038
Own source Collection Account - NMB	4,508,100	2,490,100
Own source Collection Account -CRDB	12,061,934	15,660,934
Provision for ECL (Cash)	(101,054,859)	(147,848,603)
Recurrent Expenditure Cash Account	121,194,110	88,520,161
	5,803,439,066	9,305,800,386
67 - Receivables		
Fees, fines, penalties and licenses	719,498,360	822,835,243
Imprest Receivable - Staff	29,494,317	129,649,307
Provision for Expected Credit Loss - Short Term	(719,495,360)	(822,835,243)
	29,494,317	129,649,307
69 - Prepayments		
Prepayment Consumables	29,300,000	36,851,553
Prepayments Assets - Monetary	102,794,017	256,757,991
	132,094,017	293,609,544
70 - Inventories		
Consumables	1,781,329,229	1,050,551,615
	1,781,329,229	1,050,551,615
76 - Investment Property		
Other investment property Accumulated Depreciation	(9,823,122,668)	(8,840,810,361)
Other investment property Opening	49,115,615,343	49,115,615,343
	39,292,492,675	40,274,804,982
77 - Property, Plant and Equipment		
Acquisition of land Monetary	3,222,958,939	3,222,958,939
Bridges Accumulated Depreciation	(7,584,133,739)	(7,391,701,082)
Hardware: servers and equipment (incl. desktops, laptops etc.) Monetary	8,858,703,808	8,335,848,302
Hardware: servers and equipment (incl. desktops, laptops etc.) Non Monetary	348,262,101	348,262,101
Motor vehicles, Accumulated Depreciation	(896,778,614)	(801,637,703)
Motor vehicles, Depreciation Disposal	3,071,930	3,071,930
Motor vehicles, Disposal	(15,359,650)	(15,359,650)
Motor vehicles, Monetary	1,316,785,727	1,316,785,727
Motor vehicles, On Monetary	275,700,582	177,546,800
Office buildings and structures Accumulated Depreciation	(13,471,200)	(12,348,600)
Office buildings and structures Monetary	56,130,000	56,130,000
Office Furniture and Fittings Accumulated Depreciation	(1,305,681,802)	(1,230,619,371)
Office Furniture and Fittings Monetary	1,568,439,467	1,568,439,467
Office Furniture Monetary	405,346,245	149,365,817
Plant and Machinery	267,953,991	267,953,991
Plant and Machinery Accumulated Depreciation	(187,514,003)	(174,107,339)
	6,320,413,782	5,820,589,329
78 - Intangible Assets		
Computer Software Accumulated Impairment	(3,143,522,482)	(3,005,969,693)
Computer Software Monetary	3,402,537,168	3,402,537,168
	259,014,686	396,567,475
89 - Payables and Accruals		

Routine repair and maintenance paid	15,855,693	102,924,214
Supplies of goods and services Addition	481,462,554	862,342,660
Withholding tax	9,948,407	(226,350)
	507,266,654	965,040,524
93 - Deferred Income		
Deferred Subvention Capital	170,489,650	326,468,200
Deferred Subvention Current	29,139,690	24,389,932
	199,629,340	350,858,132
94 - Deposits		
Deposit General	4,479,734,253	6,515,461,135
Unapplied Deposit Account Addition	22,407,437	18,786,779
	4,502,141,690	6,534,247,914



ACCOUNTING OFFICER

Date

Mfumo wa Ulipaji Serikalini (MUSE)

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS
T2450000 - REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

95. 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;

It is probable that future economic benefits associate with the item will flow to the RITA; 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%	50
Computer	12.5%	8
Motor Vehicle	10%	10
Office Furniture and Equipment	10%	10
Plant & Machinery	6.67%	15
Bridges	2%	50



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ASSETS MOVEMENT FOR THE YEAR ENDED 30TH JUNE 2025

Descriptions	At 01-July-2024	Addition Monetary	Addition Non-Monetary	30-Jun-25	Accumulation Depre 01 Jul 2024	Charge during the year - Depreciation	30-Jun-25	Carrying Value
Hardware: servers and equipment (incl. desktops, laptops etc.)	8,684,110,403	522,855,506	0	9,206,965,909	7,391,701,082	192,432,657	7,584,133,739	1,622,832,170
Land	3,222,958,939	0	0	3,222,958,939	0	0	0	3,222,958,939
Motor Vehicles	1,478,972,877	0	98,153,782	1,577,126,659	798,565,773	95,140,911	893,706,684	683,419,975
Office buildings and structures	56,130,000	0	0	56,130,000	12,348,600	1,122,600	13,471,200	42,658,800
Office Furniture and Fittings	1,717,805,284	255,980,428	0	1,973,785,712	1,230,619,371	75,062,431	1,305,681,802	668,103,910
Plant and Machinery	267,953,991	0	0	267,953,991	174,107,339	13,406,664	187,514,003	80,439,988
TOTAL	15,427,931,494	778,835,934	98,153,782	16,304,921,210	9,607,342,165	377,165,263	9,984,507,428	6,320,413,782

Mfumo wa Uhasibu Serikalini (MUSE)

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

Controller and Auditor General

AR/CG/RITA/2024/25

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ASSETS MOVEMENT FOR THE YEAR ENDED 30TH JUNE 2024

Descriptions	At 01-July-2023	Addition Monetary	Addition Non-Monetary	30-Jun-23	Accumulation Depre 01 Jul 2023	Charge during the year - Depreciation	30-Jun-24	Carrying Value
Hardware: servers and equipment (incl. desktops, laptops etc.)	8,258,344,168	425,766,235	0	8,684,110,403	7,114,089,894	277,611,188	7,391,701,082	1,292,409,321
Land	3,222,958,939	0	0	3,222,958,939	0	0	0	3,222,958,939
Motor Vehicles	1,084,121,797	217,304,280	177,546,800	1,478,972,877	675,952,143	122,613,630	798,565,773	680,407,104
Office buildings and structures	56,130,000	0	0	56,130,000	11,226,000	1,122,600	12,348,600	43,781,400
Office Furniture and Fittings	1,554,272,983	163,532,301	0	1,717,805,284	1,174,143,444	56,475,927	1,230,619,371	487,185,913
Plant and Machinery	267,953,991	0	0	267,953,991	156,243,741	17,863,598	174,107,339	93,846,652
TOTAL	14,443,781,878	806,602,816	177,546,800	15,427,931,494	9,131,655,222	475,686,943	9,607,342,165	5,820,589,329

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96. INVESTMENT PROPERTY

The investment property of the Agency is the RITA Tower building. This property was a result from the joint project between NSSF and RITA constructed at plot 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, the ownership of RITA Tower building was 69% RITA and 31% by NSSF. Due to challenges that emerged in the construction and management of the building/project, the major challenge being how RITA will repay the Loan.

After negotiations, final NSSF and RITA have agreed that the sum of the loan advanced to RITA and the profit margin to be recognized as the NSSF contribution to the project for permanency joint ownership of the building where by RITA occupy 34% and NSSF 66% of all of the units.

Description	Amount (TZS)
Construction Cost by NSSF	43,284,160,128
Profit Margin (12%)	5,194,099,215
Amount to be recovered by NSSF	48,478,259,343
Add: Contribution by RITA	637,356,000
Total Investment	49,115,615,343
Less; Accumulated Depreciation	9,823,122,668
Book Value of Investment Property	39,292,492,675

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

Investment Property Movement Schedules

PARTICULARS	Amount (TZS)	Total (TZS)
COST		
Balance as at 30 June, 2021	49,115,615,343	49,115,615,343
DEPRECIATION		
Accumulations as at 30 June, 2024	8,840,810,361	8,840,810,361
Depreciation charge for the year	982,312,307	982,312,307
Balance as at 30th June 2025	9,823,122,668	9,823,122,668
BOOK VALUES		
Balance as at 30 th June, 2024	40,274,804,982	40,274,804,982

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Balance as at 30th June, 2025 39,292,492,675 39,292,492,675

97. NSSF LOAN

The construction of RITA tower building was done as a result of the joint project between NSSF and RITA. The agreement was RITA and NSSF to contribute 69% and 31% respectively to finance the construction costs. However; RITA contributed TZS 637,356,000 whereby the remained amount was contributed by NSSF as loan to RITA.

To account value for money and adhering for the Central Bank regulation for investments, NSSF added up a profit margin of 12% on total cost incurred thereby total amount to be recovered from this investment became TZS 48,478,099,215.

In agreement between the two parties, NSSF will use its shares for letting in order to recover its cost incurred during construction.

Details	Amount (TZS)
Total Construction cost	43,921,516,128
Less: Payment made by RITA	(637,356,000)
Payment made by NSSF	43,284,160,128
Add: Profit Margin as per NSSF Project Investment 12%	5,194,099,215
Total Amount of Loan to RITA	48,478,259,343
Loan Repayment to NSSF	676,887,944
Total Loan Outstanding	47,801,371,399

After negotiations, NSSF and RITA have agreed that the sum of the loan advanced to RITA and the profit margin to be recognized as the NSSF contribution to the project for permanency joint ownership of the building where by RITA occupy 34% and NSSF 66% of all of the units.

Once the valuation procedures of the building completed, this loan will be removed from the Agency's financial books.

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98. TAX PAYERS' FUNDS

Particulars	2024/2025 (TZS)	2023/2024 (TZS)
Land and Building	1,329,200,000	1,329,200,000
Office Equipment, Plant and Machinery	137,569,000	137,569,000
Motor Vehicle	133,278,705	133,278,705
Containers	64,260,000	64,260,000
Generator	49,075,600	49,075,600
Total	1,713,383,305	1,713,383,305

99. LAND

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

The agency owns four plots of Land as shown below;

S/N	Particulars	Plot/Block	Amount TZS
1	Makunganya/Simu Street	727 Block 11	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	113 Block AC 3693	147,719,999
Total			3,222,958,939

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100. PAYABLE AGE ANALYSIS FOR THE YEAR ENDED 30 JUNE 2025

Particulars	>3 Years	1 Day < 1Year	Total 2024/2025	Total 2023/2024
Wages Salaries and Employee Benefits	-	-	-	-
Other Expenses	-	-	-	-
Routine and Maintenance	4,324,700	11,530,993	15,855,693	102,924,214
Supplies and Office Consumable Goods	166,874,035	324,536,926	491,410,961	862,116,310
Grand Total	171,198,735	336,067,919	507,266,654	965,040,524

101. RECEIVABLE AGE ANALYSIS FOR THE YEAR ENDED 30TH JUNE, 2025

Particulars	3 TO 5 YEARS	1 TO 3 YEARS	UP TO 1 YEAR	TOTAL 2024/25	TOTAL 2023/24
Trustees Fees	302,528,318	-	31,252,000	333,780,318	352,799,318
Fees Revenue	385,715,042	-	-	385,715,042	470,035,925
Staff Receivables	-	-	29,494,317	29,494,317	129,649,307
ECL Receivable	(688,243,360)	-	(31,252,000)	(719,495,360)	(822,835,243)
Total	-	-	29,494,317	29,494,317	129,649,307

Receivables from TUCTA Amounting to TZS 48,163,170 is a result of service rented to TUCTA from year 2002.

Receivables from IPTL Amounting to TZS 254,365,148 is a result of administration fees debt owed to the Agency.

103. INTANGIBLE ASSETS MOVEMENT FOR THE YEAR ENDED 30TH JUNE, 2025

Cost/Revaluation				Accumulation depreciation			
Descriptions							Carrying Value
	At 01-July-2024	Addition Monetary	30-Jun-25 TZS	Accumulation depreciation 01 Jul 2024 TZS	Charge during the year TZS	30-Jun-25 TZS	TZS
Computer Software	3,402,537,168	-	3,402,537,168	3,005,969,693	137,552,789	3,143,522,482	259,014,686
Total	3,402,537,168	0	3,402,537,168	3,005,969,693	137,552,789	3,143,522,482	259,014,686

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104. INTANGIBLE ASSETS MOVEMENT FOR THE YEAR ENDED 30TH JUNE, 2024

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

105. PREPAYMENT

During the year under review the Agency has outstanding Prepayment of TZS 132,094,017 paid to GPSA and Air Tanzania.

106. 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:

107. Ministerial Advisory Board Expenses

Ministerial Advisory Board is the body of appointed members who oversee the activities of the Agency. The governing board include Chairperson, Secretary and five other members. During the year, the governing board sat 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	32,450,000	5,961,000	4,125,000	7,200,000	95,686,000

108. Remuneration to Key Management Personnel

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

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During the year 2024/2025, the management team had the following expenses

S/N	Particulars	2024/2025 TZS	2023/2024 TZS
1	Salaries	588,720,000	562,540,000
2	Utilities	160,440,000	135,780,000
3	Furniture Allowance	96,000,000	114,000,000
Grand Total		845,160,000	812,320,000

The reason for the large difference is the management changes in and out of the Agency that happened during the year.

109. EXPECTED CREDIT LOSS (ECL) FOR 2023/24 - CASH AND CASH EQUIVALENT

BANK NAME	BALANCE AS AT JUNE 2024 EAD	PD	LGD	ECL
BOT REVENUE COLLECTION ACCOUNT	2,536,678,737	-	-	-
MIRATHI USD Account - NMB	3,162,319	0.0216	1.0000	68,306
CRDB DEVELOPMENT ACCOUNT	309,708,200	0.0216	1.0000	6,689,697
MIRATHI TZS Account - NMB	6,496,759,038	0.0216	1.0000	140,329,995
Own source Collection Account - NMB	2,490,100	0.0216	1.0000	53,786
RITA Tower Service Charge acct NMB	669,500	0.0216	1.0000	14,461
Own source Collection Account -CRDB	15,660,934	0.0216	1.0000	338,276
Recurrent Exp Account - NBC	88,520,161	0.0040	1.0000	354,081
Total	9,453,648,989			147,848,603
	Decrease in ECL			(55,684,749)

EXPECTED CREDIT LOSS (ECL) FOR 2024/25 - CASH AND CASH EQUIVALENT

BANK NAME	BALANCE AS AT JUNE 2025 EAD	PD	LGD	ECL
BOT REVENUE COLLECTION ACCOUNT	1,132,461,408	-	-	-
MIRATHI USD Account - NMB	3,162,319	0.0216	1.0000	68,306
CRDB DEVELOPMENT ACCOUNT	170,073,897	0.0216	1.0000	3,673,596
MIRATHI TZS Account - NMB	4,460,417,657	0.0216	1.0000	96,345,021

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BANK NAME	BALANCE AS AT JUNE 2025 EAD	PD	LGD	ECL
Own source Collection Account - NMB	4,508,100	0.0216	1.0000	97,375
RITA Tower Service Charge acct NMB	614,500	0.0216	1.0000	13,273
Own source Collection Account - CRDB	12,061,934	0.0216	1.0000	260,538
Recurrent Exp Account - NBC	121,194,110	0.0040	1.0000	596,749
Total	5,904,493,925			101,054,859
	Decrease in ECL			(46,793,744)

Expected Credit Loss (ECL)	2024/2025	2023/2024
Opening ECL	147,848,603	203,533,351
Charge during the Year	(46,793,744)	(55,684,749)
Closing ECL	101,054,859	147,848,603

The table above shows that the Expected credit loss (ECL) decrease by 46,793,744 for the financial year 2024/25 compare to 55,684,749 for the year 2023/24.

110. EXPECTED CREDIT LOSS (ECL) - RECEIVABLES

As on June 30, 2025		Default considered				Probability Weighted ECL	Loss Ratio (%)
Delinquency Bucket	EAD	Base Case Total ECL	Best Case Total ECL	Worst Case Total ECL			
31-60 Days	31,252,000.00	31,252,000.00	31,252,000.00	31,252,000.00	31,252,000.00	100.00%	
61-90 Days	-	-	-	-	-	#DIV/0!	
91-180 Days	-	-	-	-	-	#DIV/0!	
181-365 Days	-	-	-	-	-	#DIV/0!	
Above 365 Days	688,246,360.00	688,246,360.00	688,246,360.00	688,246,360.00	688,246,360.00	100.00%	
Total	719,498,360.00	719,498,360.00	719,498,360.00	719,498,360.00	719,498,360.00	100.00%	

ECL 2023/ 24	822,835,243.00
ECL 2024/25	719,495,360.00
Increase/(Decrease)	(103,339,883.00)

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111. FEES, FINES, PENALTIES AND FORFEITS

Source of Revenue	2024/2025	2023/2024
Birth and Deaths	17,883,915,160.33	11,446,749,484.66
Marriage and Divorces	1,073,047,034.35	2,208,377,289.89
Trustees and Insolvency	1,023,412,110.33	562,883,592.44
Total	19,980,374,305.00	14,218,010,367.00

112. DEFERRED MOVEMENT SCHEDULE

DEFERRED INCOME	Note No	TZS
Opening deferred income	Note 93	350,858,132.00
Add: During the year	Cashflow	3,805,877,597.00
Less: Amortization of deferred income	Note 32	3,957,106,389.00
Closing deferred income balance	Note 93	199,629,340.00

113. DEPOSIT MOVEMENT SCHEDULE

DEPOSIT	Note No	TZS
Opening deposit	Note 94	6,534,247,914.00
Less: Net decrease in deposit	cashflow	(2,032,106,224.00)
Closing deposit balance	Note 94	4,502,141,690.00

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114. RECONCILIATION OF CASH FLOW AND PERFORMANCE

	TZS	TZS
Fees, Fines, Penalties and Forfeits		
Presented in Statement of Financial Performance	19,980,374,305	14,218,010,367
Add/Less (Change in Working Capital)		
Fees, fines, penalties and licenses	103,336,883	123,490,112
Presented in Statement of Cash flow	20,083,711,188	14,341,500,479
Subvention from other Government entities		
Presented in Statement of Financial Performance	3,957,106,389	6,077,683,193
Add/Less (Change in Working Capital)		
Deferred Subvention Capital	(151,228,792)	(3,541,580,009)
Deferred Subvention Current	0	12,914,974
	(151,228,792)	(3,528,665,035)
Presented in Statement of Cash flow	3,805,877,597	2,549,018,158
Wages, Salaries and Employee Benefits		
Presented in Statement of Financial Performance	7,960,082,291	6,276,479,465
Add/Less (Change in Working Capital)		
	0	0
Presented in Statement of Cash flow	7,960,082,291	6,276,479,465
Use of Goods and Service		
Presented in Statement of Financial Performance	13,407,089,585	10,167,749,053
Add/Less (Change in Working Capital)		
Consumables	730,777,615	(170,393,367)
Imprest Receivable - Staff	(100,154,990)	(529,231,890)
Prepayment Consumables	(7,551,553)	36,851,553
Supplies of goods and services Addition	380,880,106	(127,039,698)
Withholding tax	(10,174,757)	588,506
	993,776,421	(789,224,896)
Presented in Statement of Cash flow	14,400,866,005	9,378,524,157
Maintenance Expenses		
Presented in Statement of Financial Performance	654,284,750	665,153,528
Add/Less (Change in Working Capital)		
Routine repair and maintenance paid	87,068,521	(18,463,107)
Presented in Statement of Cash flow	741,353,271	646,690,421
Other Expenses		
Presented in Statement of Financial Performance	972,900,316	728,079,718
Add/Less (Change in Working Capital)		
	0	0
Presented in Statement of Cash flow	972,900,316	728,079,718
Other Transfers		
Presented in Statement of Financial Performance	608,410,000	101,200,000
Add/Less (Change in Working Capital)		
	0	0
Presented in Statement of Cash flow	608,410,000	101,200,000

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115. Budget Information Variation

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

PARTICULARS	REMARKS
Fees, Penalties and Forfeits	During the year under review, the Agency over collected TZS 4,647,801,188 above its budget from internal Revenue collection due to improved resources mobilization strategies.
Government Subventions	The reason for the difference of TZS 7,494,032 was due to the fact the permit for new employment was not granted from by the Government.
Carryover Budgets	The Agency had a carryover budget of TZS 2,220,202,831 of which TZS 1,910,494,630.80 and TZS 309,708,199.90 were for Recurrent expenditure and Donor fund respectively.
Supplementary Budget	During the year under review, The Agency had an increase of its budget by the supplementary budget as it was approved by the Office of the Treasury Registrar of TZS 3,150,000,000.
Other Expenses	The Agency was incurred TZS 98,357,559 for other expenses over its budget due to the increase in payment of Audit fees and retention to upcountry registration offices.
Maintenance Expenses	The Agency incurred TZS 81,123,371 above its budget for maintenance expenses as it was granted a supplementary budget of TZS 3,150,000,000 to finance Mama Samia legal Aids campaigns.
Use of Goods and Service	During the year under review, the agency spent TZS 830,608,128 on use of good and services above budget as it was granted a supplementary budget of TZS 3,150,000,000 to finance Mama Samia legal Aids campaigns.
Wages, Salaries and Employee Benefits	The agency did not spend TZS 124,117,106 of its budget due to the fact that, employment of new staff was not fully implemented.
Acquisition of Property, Plant and Equipment	The Agency spent TZS 43,008,594 below its budget covering the expenses for motor vehicles and servicing the server room for ICT equipment's.

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116. LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30TH JUNE, 2025

S/N	GOODS/SERVICES PROVIDED	NAME OF ENTITY PROVIDED GOODS AND SERVICES	AMOUNT PAID
1	Electricity Bill	TANESCO	198,775,110.01
2	Internet & Telephone Bills	TTCL	148,829,912.57
3	Water & Sewerage Services	DAWASA	325,423.44
4	Data Centre Application Hosting	E-GOVERNMENT	74,862,770.00
5	Lift Maintenance and Car services	TEMESA	182,804,825.25
6	Diesel & Motor Vehicle	GPSA	376,489,006.00
7	Security Services	SUMA JKT	89,451,152.06
8	VIP Charges	AIRPORT AUTHORITY	5,350,000.00
9	Rent Dodoma Office	PSSSF	78,060,307.83
10	Valuation Fees	Ministry of Land Housing and Settlement Development	3,926,550.00
11	Withholding Tax	Commissioner for Domestic Revenue	100,652,898.92
12	Air ticket	AIR TANZANIA CORPORATION LIMITED	98,820,000.00
13	Water & Sewerage Services	DUWASA	1,712,878.10
14	Audit fee	NATIONAL AUDIT OFFICE	100,000,000.00
15	Contribution to CF	Office Of The Treasury Registrar	607,210,000.00
16	PE & OC	Ministry of Constitutional and Legal Affairs	3,418,902,970.97
17	Tuition Fees and Advertising	PPRA	28,300,000.00
18	Tuition Fees and Subscription	NBAA	5,180,000.00
19	Tuition Fees Training	TPSC	10,800,000.00
20	Conference	ARUSHA INTERNATIONAL CONFERENCE CENTER	58,955,750.00
	TOTAL		5,589,409,555.15

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117. PERFORMANCE BY TARGET FOR THE YEAR ENDED 30TH JUNE, 2025

TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
HIV/AIDS and CNCD intervention programs strengthened and implemented by June, 2026	To conduct one awareness seminar on HIV and NCDs and voluntary testing by June 2025 To conduct quarterly HIV/AIDS committee meetings by June, 2025	One conduct one awareness seminar on HIV and NCDs and voluntary testing to 290 conducted by June 2025 Two HIV/AIDS committee meeting has been conducted and report prepared and submitted to enhance compliance on statutory requirement	104,800,000 5,040,000	104,800,000 5,040,000	100 100	Completed Completed
Supportive services to staff living with HIV/AIDS and CNCDs provided by June, 2026	To provide care and workplace support services to staff living with HIV/AIDS and CNCDs by June 2025	Care and workplace support services were provided to staff living with HIV/AIDS and CNCDs by June 2025.	6,480,000	6,480,000	100	Completed
Good governance interventions at workplace conducted annually	To conduct disciplinary inquiry committee by June, 2025 To conduct quarterly Ethics committee meetings by June, 2025 To conduct survey on areas which are prone for corruption and suggest mitigating measures by June, 2025	Two disciplinary inquiry committee sessions were conducted by June 2025 Four Ethics committee meeting conducted by June 2025 A survey on areas prone to corruption was conducted and mitigating measures were suggested by June 2025	23,860,000 4,410,000 20,850,000	23,860,000 6,480,000 20,850,000	100 100 100	Completed Completed Completed
Human Resource Plan implemented by June 2026.	To facilitate 44 staff to attend professional workshop (25 TAPSEA, 3 APAM, 1 DIRECTORS,3 HROAT,12 TRAMPA) by June, 2025 To facilitate recruitment and induction of 15 new employees by June, 2025	A total of 44 staff were facilitated to attend professional workshops of TAPSEA, APAM, Directors HROAT and TRAMPA by June 2025 Recruitment and induction of 15 new employees were facilitated by June 2025	130,133,400 45,450,000	130,133,400 45,450,000	100 100	Completed Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGE T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	To facilitate Retirement training for 10 staff by June, 2025	Retirement training was facilitated for 10 staff by June 2025	21,400,000	21,400,000	100	Completed
	To facilitate short term training for 2 staff on new HCMIS by June, 2025	Short-term training on the new HCMIS was facilitated for 2 staff by June 2025	6,260,000	6,260,000	100	Completed
	To facilitate training to 1 staff in diploma and 1 Masters locally by June 2025	Two staff were facilitated to pursue long-term training by June 2025	9,000,000	9,000,000	100	Completed
	To conduct 4 employment Committee meetings by June, 2025	Four (4) Employment Committee meetings were conducted by June 2025	4,410,000	4,410,000	100	Completed
	To facilitate 10 staff to attend workers council workshop/conference by June 2025	Ten (10) staff were facilitated to attend the Workers Council workshop/conference by June 2025	22,150,000	22,150,000	100	Completed
	To Facilitate HR Matters to RITA Staff (HR Audit) by June 2025	Inspection and supervision Visit conducted by June 2025.	46,160,000	46,160,000	100	Completed
	To prepare Annual Personal Emoluments budget by June, 2025	To prepare Annual Personal Emoluments budget by June, 2025	10,590,000	10,590,000	100	Completed
	To Prepare Succession Plan and Human Resources Plan by June 2025	To Prepare Succession Plan and Human Resources Plan by June 2026	17,730,000	17,730,000	100	Completed
Improve working environment by June, 2026	To provide working tools to HQ (ADG Office) and 20 Districts by June, 2025	Working tools were provided to the HQ (ADG Office) and 20 districts by June 2025	212,400,000	212,400,000	100	Completed
Administrative services provided to	To facilitate 2 Workers Council and 12 TUGHE Meetings by June, 2025	Two Workers Council meetings and twelve TUGHE meetings were facilitated by June 2025	183,450,000	183,450,000	100	Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
staff by June 2026.	To facilitate 15 staff to participate in Sports by June, 2025	A total of 25 staff supported to participate in Sports to improve staff health wellbeing learning and experiences sharing	58,600,000	58,600,000	100	Completed
	To facilitate 1 Management retreat and 4 Management Meetings by June 2025	One management retreat and four management meetings were facilitated by June 2025	95,300,000	95,300,000	100	Completed
	To facilitate ADG and Deputy ADG to Visits 10 Districts offices and foreign visits by June 2025	The ADG and Deputy ADG were facilitated to visit 10 district offices and undertake foreign visits by June 2025	86,552,640	86,552,640	100	Completed
	To facilitate implementation of e-office system by June 2025	Implementation of training for the e-office system was facilitated by June 2025	23,610,000	23,610,000	100	Completed
	To facilitate participation of staff on Women's Day Event by June, 2025	Participation of women staff in the Women's Day event was successfully facilitated by June 2025	32,720,000	32,720,000	100	Completed
	To facilitate staff movement to RITA's Dodoma Office by June, 2025	Staff movement to RITA's Dodoma Office was facilitated by June 2025	17,160,000	17,160,000	100	Completed
	To facilitate staff to participate in National Festivals by June, 2025	Staff participation in national festivals was facilitated by June 2025.	33,000,000	33,000,000	100	Completed
	To pay office Bills monthly by June 2025	Office bills paid by June 2025	1,436,180,000	1,436,180,000	100	Completed
	To Provide Administrative Services to RITA's Dodoma office by June, 2025	Administrative services were provided to RITA's Dodoma Office by June 2025	97,690,000	97,690,000	100	Completed
	To provide Statutory and Non-Statutory services to staff by June, 2025	Statutory and non-statutory services were provided to staff by June 2025	3,321,420,000	3,321,420,000	100	Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
Diversity Management and inclusion enhanced by June, 2026	To facilitate one awareness seminar on gender issues to staff by June, 2025	One awareness seminar on gender issues was facilitated for staff by June 2025.	14,800,000	14,800,000	100	Completed
Births and Deaths certification rate increased by June, 2026	To register 2,000,000 new birth and 350,064 deaths by June, 2025	A total of 1,755,595 births were registered and issued with birth certificate.	1,917,900,000	1,840,573,293.95	96	Completed
		A total of 39,971 deaths were registered and issued with birth certificates.				
		A Total of 828,824 of Children under the age of five were registered and their information was uploaded to the Agency's database. The campaign to register children under five years of age at Msomera ward in Handeni district, was carried out with potatoes 15,474 were registered and their information was uploaded to the Agency's database.				
		300 Tablet distributed to high delivery health facilities Conducted data uploading of 377,142 children under the age of five conducted in the region of Pwani, Tanga, Arusha, Kilimanjaro, Manyara, Lindi, Mtwara, Ruvuma, Mbeya Njombe, Songwe Pwani, Kagera, Mwanza, Kigoma, Mara, Morogoro, Tanga, Shinyanga, Simiyu, Dodoma and Iringa. Conducted training to 410 DAS, DAS staff, council Social welfare officers, RITA staff in the region of Njombe, Iringa, Songwe, Mbeya, Mtwara, Lindi, Ruvuma, Songea, Mara, Shinyanga, Mwanza, Kagera, Simiyu and Getta on registration process of RITA services to enhance coordination	118,650,000	118,650,000	100	Completed
	To conduct capacity building of 38 RITA staff and 38 DAS in 2 zones					

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGE T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	To conduct 5-17 registration campaign	Agency facilitate registration campaigns in Arusha district at Muriet and Katumbeni wards and registering 741 births, Kinondoni district registered 2821, Mpanda district at Nsimbo ward registered 814 births, Lindi registered 1,200 births, Nzega registered 2,010 births, Igunga registered 618 births.	213,700,000	123,150,000	58	The agency faced challenges in implementing the registration campaign for children aged 5 to 17 due to delays in upgrading the eRITA system to capture information on primary and secondary school students with the aim of completing registration and issuing birth certificates.
	To conduct refresher training to 2333 registration assistants by June, 2025	Conducted training to 440 assistant registration officers in the Regions of Pwani, Tanga, Arusha, Kilimanjaro, Manyara, Lindi, Mtwara, Ruvuma, Mbeya Njombe, Songwe Pwani, Kagera, Mwanza, Kigoma, Mara, Morogoro, Tanga, Shinyanga, Simiyu, Dodoma and Iringa on how to troubleshoot and resolve potential challenges during registration and to remind them on how to use smartphones for uploading data into the RITA database.	418,560,000	418,560,000	100	Completed
		On August 10, RITA commemorate Civil Registration and Vital statistics day in Dodoma Region and managed to register 950 births, 08 deaths, 05 marriage and 1 divorce. Conducted field visit at Makole and kikuyu health facilities in Dodoma Region Visited Village of hope orphanage centre and issue 53 free birth certificate RITA participated in Ijuka Omuka festival in Kagera Region and registering a total of 550 births RITA has attended the Saba saba Exhibition in Dar es Salaam to increase awareness on registration service offered by RITA and conducted a registration exercise where 5,951 births have been registered. RITA participated in the Nane nane Exhibition in Dodoma Region and carried out a registration exercise where 590 Births and 8 deaths were registered.	193,700,000	193,700,000	100	Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGE T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
		RITA participated in Mama Samia's Legal Aid campaign in Kilimanjaro regions and registered 1109 births and 35 deaths, Geita registered 800 births and 20 deaths, Tanga registered 1449 births, Arusha 1140 and 3 deaths were registered, Tabora 915 births were registered and Lindi 383 births and 1 death.				Completed
	To facilitate RITA staff to conduct refresher training in the 61-district council by June 2025	26 Registration assistants facilitated to conduct field supervision and training in Pwani, Tanga, Arusha, Kilimanjaro, Manyara, Lindi, Mtwara, Ruvuma, Mbeya Njombe, Songwe Pwani, Kagera, Mwanza, Kigoma, Mara, Morogoro, Tanga, Shinyanga, Simiyu, Dodoma and Iringa to train assistant registration officer on registration process and foster collaboration	45,000,000	45,000,000	100	Completed
	To store and archive 12,051,054 births, 1,256,591 marriages, 1,640,416 deaths, and 29,101 divorces by June, 2025	Office conducted scanning and data entry of 404,283 Marriage records.	79,144,966	79,144,966	100	Completed
	To review registration forms, guidelines and business process by June, 2025	Births, deaths and marriage business process reviewed to simplify registration processes	46,060,000	46,060,000	100	Completed
	To conduct 2 technical meetings by June, 2025	2 meeting conducted. One with NHIF and other with NIDA at RITA HQ to enhance coordination	26,640,000	26,640,000	100	Completed
	Authentication of 100000 births and deaths certificates by June, 2024	142,356 births and 25,032 deaths verified to facilitate citizens' access to services in both government and private institutions such as HELSB, NHIF, NIDA, IMMIGRATION, EMBASSY ETC.	88,000,000	88,000,000	100	Completed
	To facilitate upkeep of 20 RITA offices by June, 2025	The agency has distributed cabinets, tables, customer benches and chairs in the districts of Njombe, Mtwara, Singida, Ulanga, Uvinza, Mbulu, Buhigwe and also 26 regional coordinators have been provided with 26 laptops	43,500,000	43,500,000	100	Completed
	To facilitate in CRVS conferences by June, 2025	Office participated on four (4) CRVS conferences in Zambia, Ethiopia, South Africa and India to enhance collaboration and partnership	43,130,600	43,130,600	100	Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
Marriages, and divorces adoption business processes reviewed by June 2023 and implemented annually	To facilitate registration of 65,000 marriages and renew of 3000 Licenses by June, 2025	A total of 43,413 Marriages were registered and issued with Marriage certificates to provides legal proof of the marriage and grant spouses legal rights, such as inheritance, healthcare benefits, tax advantages, and social security benefits A total of 3,030 new license was issued to marriage registrar to ensures that registrar complies with law of Marriage and regulations. It serves as official permission to engage in solemnization of marriage A total of 746 license were renewed by marriage registrar	220,800,000	220,800,000	100	completed
	To facilitate registration of 700 divorces and 40 adoptions by June, 2025	A total of 862 Divorces were registered and issued with Divorce certificates to provide a legal and structured way to end a marriage, ensuring that individuals can move on, resolve conflicts, and protect their rights and well-being A total of 38 adoption was registered and issued with Adoption certificates that creates a legal relationship between the child and their adoptive parents, granting the child legal rights to inheritance, healthcare, and other benefits, while also conferring legal responsibilities on the adoptive parents				
Administration of insolvency and Trusteeship services Strengthened by June, 2026	To Build Capacity on Insolvency and Trusteeship matters by June 2025	Preparation of the Project document on strengthening of Board of Trustees and Insolvency Document has been done.	11,430,400	11,430,400	100	Staff members participated in the training and preparation of the project document on strengthening of Board of trustees and insolvency.
	To Facilitate inhouse Training on 12 Staff on Insolvency and Trusteeship Matters by June 2025	Preparation of the Project document on strengthening of Board of Trustees and Insolvency Document has been done.	29,280,000	29,280,000	100	Completed.
	To Facilitate Fraud Risk Training to Fraud Risk Champions by June 2025	Two (2) officers attended training on Fraud Risks to enable the management of fraud risk issues within the Agency	24,750,000	24,750,000	100	66.14% of this fund were reallocated to support dispute resolution efforts

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	To administer 143 deceased estates, 10 emerging deceased Estates and closing 25 of them by June 2025	Supporting the identification and valuation process of the 143 deceased estates. Concluding distribution of estate on Nine (9) estates. Eviction of tenants conducted on one (1) estate	82,584,000	82,584,000	100	The administration of deceased estates is an ongoing process, and we continue to oversee the current number of estates as well as any new deceased estates may arise in the 2025/2026 financial year.
	Awareness raising for 200 trusts and incorporate administration and dispute resolution of incorporated trusts by June 2025	A total of 74 Board of Trustees were incorporated, 902 Return of Trustees Processed and Paid, 196 Change of Trustees processed, 371 Consents to Acquire Land were processed and Facilitation of change of Constitution on 75 Board of Trustees. Facilitating 32 Board of Trustees dispute resolution and resolve 5 Preparation of Project Document on Trusteeship and insolvency has been done.	59,869,000	88,838,400	162	The expenditure exceeded the allocated budget due to activities that had not been initially allocated sufficient funds, largely as a result of budget constraints. This led to the reallocation of funds from other planned activities.
	To identify 10 and administer 5 public trusts and to continue administering 5 existing public trusts by June 2025	Supporting administration of President Trust Fund, TLC, Mbeya Club, Dodoma Club, Anna Zamb, Arusha Muslim Union, and Two (2) new unclaimed properties have been identified for the proper management of assets and interests of the beneficiaries has been done.	37,430,000	17,900,000	48	This activity is scheduled to continue in other regions during the 2025/2026 financial year
	To Sensitize the Public on Drafting and Keeping 350 Wills by June 202	Awareness on importance of will writing was provided to the general public through media and workshops on drafting and keeping wills has been done were 188 of wills has drafted and kept.	47,080,000	47,080,000	100	Completed
	To Conduct Training in 4 regions to cover 1000 trusts on Trust Management System, enabling the trustees on their responsibilities and combating money laundering by June 202	A total of 407 Boards of Trustees have been trained on the use of Trustees Management System. District Administration Officers from 3 regions have been trained on the duties and responsibilities of Board of Trustees Members.	76,130,000	76,130,000	100	This activity is scheduled to continue in other regions during the 2025/2026 financial year
	To Review Estate Administration and Trust Business Process by June 2025	The Guideline for Estate Administration has been completed and is ready for official use	15,720,000	15,720,000	100	The Guideline for Estate Administration has been completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	To facilitate 2 staff to participate short course Programmes by June 2025	2 staff have been participated in short courses that capacitated on digital communication, public engagement, and online brand management to support organizational goals and effective information sharing.	3,780,000	3,780,000	100	Completed
	To improve stakeholders' relationship and attend 4 professional meetings by June 2025	Five professional meetings were attended namely Training of information officers in Arusha and Zanzibar, Meeting in Reviewing of the e-EMREJESHO system second edition, 109TH TBC meeting for public education sessions training in Mbeya city, Meetings for Preparation of the draft Guidelines for the Customer Service Center With The Ministry Of Constitution And Law and training on skills, understanding and content production for social media from Mzumbe University to enhance skills and knowledge in effective communication, information and public relations, in order to improve service delivery and support institutional goals.	16,170,000	16,170,000	100	Completed
Communication, Advocacy and Marketing Strategy implemented annually	To Conduct Sensitization campaigns on RITA's service by June 2025	Sensitization campaigns on RITA's service were conducted in 103 TV News, 3410 spots and 87 radio interviews, 78 newspaper articles, 75 blog posts and 156 news items were posted on each of our Facebook, Instagram and Twitter pages r to raise awareness to the people who seeking RITA services	294,420,000	294,420,000	100	Completed
	To print and distribute promotion materials by June 2025	Promotion material has been printed and distributed as 690 T-shirts, 15,000 fliers on eRITA, 15,000 on marriage issues, 10,000 on Trusteeeship, 15,000 on birth registration, 15,000 on Wills, 500 posters and 10 drop & roll up banners, 4 telescope banners, 400 notebooks, 50 diaries and 50 pens, 100 cups and 1000 meeting folders for education and motivation	91,000,000	91,715,000	100	Completed
	To Maintain social media, website and call Center by June 2025	Maintenance of RITA's website, Receiving Customers calls 35,436 in call center and complains 914 in customer desk resolved on time and 156 social media advertisements and news banners were posted in order to raise awareness to the public on RITA's services.	94,100,000	91,881,500	98	Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	To Participate in 16 exhibitions and National festivals by June 2025	RITA has participated 28 exhibition and festivals as Sabasaba, Nanenane , Customer service week, Chimbo la chuo with NMB Bank, Kawe registration campaign, one stop center in Nachingwea Lindi, Mama Samia Legal Aid, Law Week Celebrations in Dodoma, Dar es Salaam and Katavi regions, 20th Anniversary of the Loan Board in Dar es Salaam region, International Women's Day celebrations in Arusha, Ijuka Omuka, Auction Festival and EFM Dar es Salaam, Mbeya Expo , the 14th General Assembly of the Africa Governance Forum 2025 (Internet Governance Forum), the international Workers' Day celebrations in Dar es Salaam and Singida and Public Service Week Celebrations in Dodoma which helps to provide public education and citizens to provide comments, complaints and advice	91,715,000	91,715,000	100	Completed
	To Conduct sensitization for USBRI, 5-17 campaign in 6 regions and 1 CRVS DAY Commemoration) by June 2025	The commemoration of CRVS Day was held in Dodoma. Sensitization on USBRI was conducted through community radios in four zones: Lake Zone, Northern Zone, Central Zone, and Southern Highlands Zone.	51,881,500	51,881,500	100	Completed
	To Develop and Implement communication policy on MIEC matters by June 2025	Communication policy on MIEC matters has been developed as essential to provides a clear framework for how information is shared internally and externally.	39,621,000	39,621,000	100	Completed
Plans, budgets, strategies and reports prepared and coordinated annually.	To facilitate 5 Ministerial Advisory Board meetings by June 2025	Six (6) MAB meetings have been conducted for reviewing Annual 2023/24 and Quarters 2024/25 implementation reports where different resolutions were given to improve implementation progress	89,950,000	89,950,000	100	Activity is conducted as planned
		Training on risk management framework and the M&E Framework tools has been conducted to seven (7) MAB members to create awareness on how risk management is handled in the Agency and advice on the reports provided.				
	To facilitate participation in parliamentary budget sessions and sessions	Seven (7) parliamentary meetings were attended aims of presentation of the 2025/2026 plan and budget. Also, participation in the review of the Ministry of Constitutional and Legal Affairs' implementation report, approval session for the	69,750,000	69,750,000	100	Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGE T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	ministerial meetings by June 2025	Sustainability Project of the Simplified Birth Registration Initiative, and participation in preparation of the Justice for Inclusive Growth Project.				
	To facilitate budget officers training by June 2025	A total of 40 budget officers has been trained on preparing plans and PlanRep System where feasible plan by sections and units were prepared to meet the needs and criteria set by the Government for budget preparation of the financial year 2025/2026	52,450,000	67,700,000	100	Activity is conducted as planned
	To coordinate the implementation of resource mobilization strategy by June 2025	The Agency conducted two (2) meetings of the Resource Mobilization Committee, participated in registration campaigns held during Sabasaba, Nanenane, and in specific areas such as Kawe, Kinondoni, and Bukoba, and prepared two write-ups for funding mobilization by namely Simplified Birth Registration Sustainability Project (2024/25 - 2029/30): The project aims to ensure the registration of diverse population groups. It also seeks to strengthen the use of ICT, conduct awareness and public education campaigns on birth-related matters, and establish effective systems for coordination, monitoring, and evaluation of the project's implementation and Project to Strengthen the Management of Boards of Trustees and Insolvency Matters in Mainland Tanzania: This project aims to improve the registration and coordination of Boards of Trustees, enhance the management of insolvency services, and increase public awareness of these boards and related services	9,140,000	9,140,000	100	Completed
	To facilitate Ministerial Advisory Board and 12 Budget Committees meetings by June 2025	Five (5) MAB Committee meetings have been conducted for the review of 1st, 2nd, 3rd and 4th quarter implementation report 12 budget committee meetings have been conducted to review and approval activities that have been implemented and those that are expected to be implemented during the relevant period basing on action plan	67,700,000	153,430,000	100	Activity is conducted as planned
			41,310,000	41,310,000	100	

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	To coordinate and supervise plans and budgets preparations by June 2025	<p>The annual report for the 2023/2024 financial year has been prepared to review progress toward achieving objectives and to demonstrate how funds have been managed and utilized.</p> <p>An action plan for the financial year 2024/2025 has been prepared</p> <p>Two (2) meetings have been conducted to support the repatriation and uploading of carry-over budget from the financial year 2023/24 for implementing activities that were committed at the end of previous financial year.</p> <p>The risk register and framework have been reviewed to assess emerging risks, ensure compliance with regulations, and enable informed decision-making that supports long-term success and sustainability.</p> <p>One (1) meeting was held for reviewing risk register and risk management framework which assesses the progress of key mitigation measures.</p> <p>Field supervision was conducted for monitoring and evaluation of birth registration activities in 21 regions</p> <p>The Monitoring and Evaluation report for the financial year 2024/2025 was prepared in order to highlight areas of success and areas where targets were not met, offering valuable insights for future improvements.</p>	153,430,000	153,430,000	100	Activity is conducted as planned
	To coordinate and risk management by June 2025	<p>The risk register and framework have been reviewed to assess emerging risks, ensure compliance with regulations, and enable informed decision-making that supports long-term success and sustainability.</p> <p>One (1) meeting was held for reviewing risk register and risk management framework which assesses the progress of key mitigation measures.</p>	41,310,000	41,310,000	100	Activity is conducted as planned
	To implement M&E framework and conduct field visits to 16 regions by June 2025	<p>Field supervision was conducted for monitoring and evaluation of birth registration activities in 21 regions</p> <p>The Monitoring and Evaluation report for the financial year 2024/2025 was prepared in order to highlight areas of success and areas where targets were not met, offering valuable insights for future improvements.</p>	60,900,000	60,900,000	100	Activity is conducted as planned
Monitoring and Evaluation system developed by June, 2025 and implemented annually	To coordinate Strategic Plan review meeting by June 2025	<p>This activity was not conducted.</p>	27,200,000	-	-	The activity will be conducted in financial year 2025/2026
	To enhance competence of M&E Staff through trainings, workshops and exchange programs by June 2025	<p>Eight (8) staff attended the 3rd Tanzania Monitoring, Evaluation, and Learning Conference (MEL Week 2024) to learn new techniques for monitoring and evaluating the implementation of various government interventions.</p> <p>Five (5) staff attended annual meeting in Tanzania Statistical Association (TASTA) aiming to promote the use of statistics in planning and evaluating national development policies.</p> <p>Eight (8) staff attended training on Data analysis using R and Training in Data Management using Stata and Visualization using Power BI</p>	28,510,619	28,510,619	100	Completed

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGE T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
Internal Audit function on Assurance and Consulting Services enhanced by June, 2025	To facilitate Internal Auditors to attend NBAA/IIA Seminars and Workshops by June, 2025	<p>One (1) staff participated in a technical meeting on Vital Statistics report preparation and dissemination that will improve Agency capacity in preparation and disseminating of the reports.</p> <p>One (1) staff participated in EAC Technical Working meeting aimed at prepare a guideline that will enable the provision of comparable vital statistics report indicators.</p> <p>Three (3) internal auditors attended the NBAA Annual Conference, which helps auditors implement best practices for governance, risk management, and controls.</p> <p>One (1) internal auditor attended a seminar on Accounting, Auditing, and Information Technology conducted by NBAA, which helps auditors gain a better understanding of Agency system auditing</p> <p>One (1) internal auditor attended training on Information System Auditing conducted by IAG, which helps auditors gain awareness about systems auditing</p> <p>Two (2) internal auditors attended professional training conducted by NBAA in Zanzibar, resulting in an improvement in auditing processes.</p> <p>Two (2) agency leaders attended the 11th Governance Forum, and three (3) internal auditors participated in the 17th Annual Internal Audit Conference conducted by IIA, enhancing compliance and risk management.</p> <p>Two Internal Auditors attended the 3rd Public Sector Internal Audit</p> <p>The Annual Internal Audit Report for the financial year 2023/2024 was prepared, providing insights into the effectiveness of the organization's internal controls, risk management processes, and governance frameworks.</p>	51,350,000	47,936,256	93	Completed
	To prepare Internal Audit reports by June, 2025	<p>The First Quarter Internal Audit Report for the financial year 2024/2025 was prepared, providing recommendations for areas of improvement.</p> <p>The Second Quarter Internal Audit Report for the financial year 2024/2025 was prepared, providing recommendations for areas of improvement.</p>	24,730,000	24,730,000	100	Completed

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS
T2450000 - REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2025**

TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
Procurement and supply of goods, services and works effectively and efficiently done by Annually.	To conducting field Audit in 84 districts and 10 Board of Trustees by June, 2025	<p>The Third Quarter Internal Audit Report for the financial year 2024/2025 was prepared, providing recommendations for areas of improvement.</p> <p>The Fourth Quarter Internal Audit Report for the financial year 2024/2025 is in progress.</p> <p>A field audit for 46 districts was conducted, and audit recommendations were issued to management for implementation. The improvements were made in areas where weaknesses were identified.</p> <p>A special audit of two (2) Boards of Trustees was conducted, and reports with recommendations were issued to management for implementation.</p> <p>One (1) special audit for a Board of Trustees is in progress.</p>	145,780,000	99,955,000	69	This activity is not completed due to shortage number of staff
	To conduct four Audit Committee Meeting and two Extra Ordinary Meetings by June, 2025	<p>Four (4) Audit Committee meetings have been conducted, during which the first, Second and Third-quarter internal audit report and the review of the Agency's 2023/2024 financial statements were discussed to ensure the effectiveness of internal controls, financial reporting, and risk management practices.</p> <p>A total of five (5) staff has attended Workshop on East Africa Procurement Forum on September 2024 held in Arusha</p> <p>A total of eight (8) Staff has attended the 15th Procurement and Supply Professional's Annual Conference held in Arusha</p> <p>Six (6) Staff have attended Training on new Models of NEST (negotiation and e contract) held at Mwanza</p> <p>Three (3) Staff have been attended Training on Risk based Asset Management Audit and effective responses to audit queries focus on inventory and non-current assets held on May 2025 at Tanga</p> <p>Legal Unit Staffs and PMU Staff has been attended training on new Procurement Act (PPA) of 2023 and Public Procurement Regulation (PPR) of 2024 held on August 2024 in Arusha</p> <p>Legal Unit Staff and PMU Staff has been attended training on new modules in NeST (Negotiation and</p>	42,060,000	39,835,000	95	The implementation of Fourth quarter internal Audit report is in progress
Procurement and supply of goods, services and works effectively and efficiently done by Annually.	To facilitate PMU staff to attend professional Conferences, seminars, Workshops and meetings by June, 2025	<p>A total of five (5) staff has attended Workshop on East Africa Procurement Forum on September 2024 held in Arusha</p> <p>A total of eight (8) Staff has attended the 15th Procurement and Supply Professional's Annual Conference held in Arusha</p> <p>Six (6) Staff have attended Training on new Models of NEST (negotiation and e contract) held at Mwanza</p> <p>Three (3) Staff have been attended Training on Risk based Asset Management Audit and effective responses to audit queries focus on inventory and non-current assets held on May 2025 at Tanga</p> <p>Legal Unit Staffs and PMU Staff has been attended training on new Procurement Act (PPA) of 2023 and Public Procurement Regulation (PPR) of 2024 held on August 2024 in Arusha</p> <p>Legal Unit Staff and PMU Staff has been attended training on new modules in NeST (Negotiation and</p>	36,175,000	36,065,000	100	The conference and training were fruitful to PMU Staff due to attendance of CPD Hours and also for compliance of Professional board in upgrading professional staff to improve their skills in Procurement.
	To facilitate 2 training on Public Procurement knowledge to internal Procurement Stake Holders by June, 2025	<p>Legal Unit Staffs and PMU Staff has been attended training on new Procurement Act (PPA) of 2023 and Public Procurement Regulation (PPR) of 2024 held on August 2024 in Arusha</p> <p>Legal Unit Staff and PMU Staff has been attended training on new modules in NeST (Negotiation and</p>	36,165,000	36,014,400	100	The conference and training were fruitful to Stake holders' i.e Tender board members, Accounting Officer and Management to increase knowledge so as to made

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGE T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
		<p>Vetting of Contract and Government to government business) held in march 2025 at Arusha</p> <p>Management, PMU Staff and Tender Board members have been attended 8th PPRA Annual Conference held on June, 2025 at Arusha</p> <p>A total of 42 contacts has been signed</p>	65,500,000	65,500,000	100	<p>efficiencies in procurement process for the Agency.</p> <p>It was planned to administer 54 bids, only 42 bids were successful administered. 12 bids were not implemented due to proponent of 2 bids for procurement of goods, 9 bids for procurement of non-consultancy services were under budget while 1 bid for consultancy was proposed due to the directives from the management to utilize internal resources with collaboration with other professional staff from other institution. The 12 bids were not implemented but their budget for implementation was spent to other bids</p>
	To administer bids (Procurement management), opening, evaluation, negotiation receiving and inspection by June, 2025					
	To conduct annual stock taking by June, 2025	<p>Semi Annual stock taking to be conducted on December 2024</p> <p>Annual stock taking to be conducted on June 2025</p>	56,400,000	56,400,000	100	Completed
	To conduct Tender Board meetings, at least 4 meetings by June, 2025	Five (5) Tender board meetings have been conducted that made tender board approval on awarding contract for supply of Security paper and Supply of registration materials	14,520,000	14,520,000	100	Tender board meeting sat for approval on awarding contract for supply of Security paper and Supply of registration materials and for the approval of the quarter reports

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TARGET	ACTIVITY	ACTIVITY ACHIEVEMENT	APPROVED BUDGET T2024/2025	EXPENDITURE	SPENT (%)	REMARKS
	To manage an updated asset register, inventory by June, 2025	Asset register was updated on GAMIS	20,680,400	20,680,400	100	Asset register was updated in Government Asset Management System while the total the number of Assets and total value will be used in the financial statement of 2024/2025
	To Prepare Annual Procurement Plan by June 25	Subscription fees to PPRA on Publishing of Annual Procurement Plan of 2024/2025 and tender advertisement on NeST while Procurement Plan for financial year 2025/2026 was prepared on June 2025	11,500,000	11,500,000	100	Procurement Plan for financial 2025/2026 was prepared on June 2026
	To distribute registration materials to 139 districts and 187 councils by June, 2025	Registration materials have been distributed to 139 Districts and 184 Council that facilitates on registration of birth, death and marriage.	54,222,552	53,511,577	99	Registration materials, computers and tablet were distributed to 139 districts and 184 council to facilitate the registration of birth, death and marriage
	To implement inventory management information system by June, 2025	PMU Staff have been trained on the application of inventory management system Three (3) laptops, one (1) computer desktop and One (1) printer were purchased	37,830,000	37,830,000	100	Training for application of Inventory management System was made in financial year 2024/2025 while the implementation of the system will be in financial year 2025/2026 to facilitated inventory management and application of the materials