



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 2023

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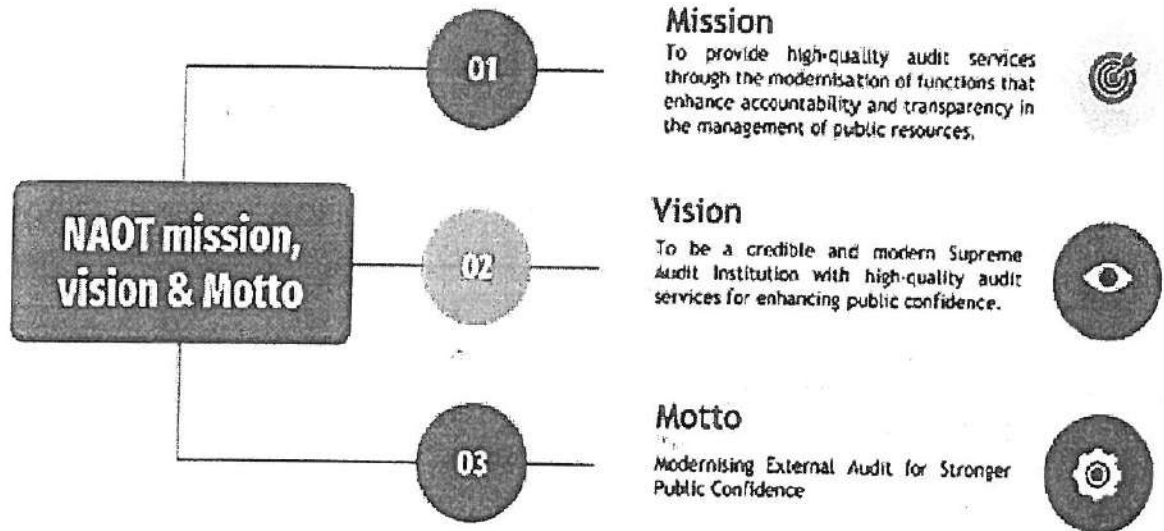
AR/CG/RITA/2022/23

REPORT OF THE CONTROLLER AND AUDITOR GENERAL

About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418 [R.E 2021]



Independence and objectivity

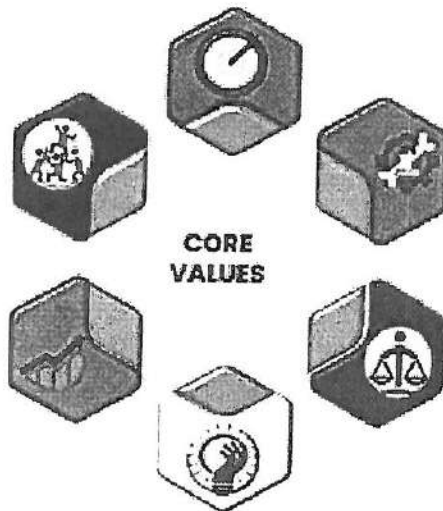
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

© This audit report is intended to be used by 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

CAG	Controller and Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
RITA	Registration Insolvency and Trusteeship Agency
TZS	Tanzania Shillings
NBAA	National Board of Accountant and Auditors
IESBA	International Ethics Standard Board of Accountants
PE	Personal Emoluments
MAB	Ministerial Advisory Board
PMU	Procurement Management Unit
DFATD	Department of Foreign Affairs, Trade and Development
UNICEF	United National Children's Fund
BRS4G	Birth Registration System Fourth Generation
ICT	Information Communication Technology
NEC	National Electoral Commission
TRA	Tanzania Revenue Authority
NBS	National Bureau of Statistics
NHIF	National Health Insurance Fund
CRS	Civil Registration System
NSSF	National Social Security 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 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Registration, Insolvency and Trusteeship Agency (RITA) as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

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

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Chairman's Report and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods and services in the Registration, Insolvency and Trusteeship Agency (RITA) for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, procurement of goods, works and services of the Registration, Insolvency and Trusteeship Agency (RITA) is generally in compliance with the requirements of the Public Procurement laws.

My review noted that the Supplier had delivered goods via delivery note No. 2424 and 2425 dated 5 August 2022 and 10 August 2022 respectively with quantities of 25,000 marriage certificates equivalent to TZS 37, 5000,000 while letter of acceptance was sent on 4 October 2022 and contract agreement No. AE/057/2022-2023/HQ/G/15 awarded to M/s Times General Supplies at TZS 730,999,970 was signed on 13 October 2022. We further noted that the goods received inspection and acceptance report was dated 5 August 2022 which is before the delivery notes date.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Registration, Insolvency and Trusteeship Agency (RITA) for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

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

Expenditure incurred beyond the budget TZS 170,822,725

Regulation 40(1) and (2) of the Public Finance Regulation, 2001 state that (1) The Estimates of Expenditure to be prepared under section 18 of the Act, show as nearly as can be predicted the amounts which it is expected will be actually spent by the Government during the year, and it shall not include indefinite items such as "Unforeseen Expenditure" or "Contingencies" or "Miscellaneous". (2) Each Head of expenditure shall, as far as possible, include all the items relating to the services provided under that particular Head and which are in the ambit of the Vote, so as to show clearly the total estimated cost of those items of the Vote.

My review noted that the Agency spent TZS 170,822,725 which was not on its approved budget contrary to the aforementioned requirement. In addition the expenditure was paid through deposit general which lack proper control of the expenditure codes

Under collection of revenue from internal sources TZS 1,966,073,808

According to the estimates for the recurrent and development budget (for financial year 2022/23), the Agency planned to collect TZS 10,470,730,000 from internal source such as registration from marriage, birth and death, certificate registration fees etc.

However, my review noted that, the Agency actual collection from internal source was TZS 8,504,656,192 resulting to under collection of TZS. 1,966,073,808 which is 19% of total budget.



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



February 2024

2.0 FINANCIAL STATEMENT

2.0 FINANCIAL STATEMENT

2.1 STATEMENT BY THE CHAIRMAN OF THE MINISTERIAL ADVISORY BOARD FOR THE YEAR ENDED 30 JUNE 2023

INTRODUCTION

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

The history of RITA dates back to 1917 when the German Colonial Power enacted a law for the Registration of Births and Deaths (Proclamation No.15 of 1917 Civil Area). When the British took over the Administration of Tanganyika (Tanzania Mainland) from the Germans, they retained the Register of Births and Deaths established under German law by saving it under the Births and Deaths Registration, Ordinance, 1920 (Cap.108).

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

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

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

Vision Statement

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

Mission Statement

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

Core Values

Registration Insolvency and Trusteeship Agency shall always embrace and institutionalize values that care about stakeholder's satisfaction 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.

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

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

Budget Performance for the financial Year Ended 30 June 2023

Details	Final Budget Revenue	Actual Funds Received	Actual Expenditure	Budget vs Actual Variance	Receipts vs Expenditure Variance
	(A)	(B)	(C)	(B-A)	(B-C)
Internal Collection	10,470,730,000	8,951,726,322	9,617,955,056	(1,519,003,678)	(666,228,734)
Government Subvention	2,492,397,000	2,074,061,268	2,066,106,452	(418,335,732)	7,954,816
Donor Fund	2,588,820,000	5,469,031,141	2,544,618,752	2,880,211,141	3,492,361,209
Total	15,551,947,000	16,494,818,731	14,228,680,260	942,871,731	2,834,087,291

The Final budget for the year 2022/2023 was TZS 15,551,947,000 for both Recurrent and Development expenditure. Out of the total budget, TZS 10,470,730,000 was allocated for Internal Collection; TZS 2,492,397,000 for Personnel Emoluments (PE) and TZS 2,588,820,000 for development budget from the Development Partners.

The budget performance shows that TZS 16,494,818,731 was collected/received during the year, which is 106 per cent of the total budget. Out of the total collections/receipts TZS 8,951,726,322 was collected from the Agency's internal sources and TZS 2,074,061,268 was received from Government Subventions for paying salaries; TZS 5,469,031,141 was received from Development Partners to support the Registration of Birth and Death events in various Regions.

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During the year under review, the Agency spent TZS 14,228,680,265 for both recurrent and development expenditure whereby TZS 9,617,955,056 was spent on paying for core operational expenses, TZS 2,066,106,452.13 for personal emoluments (PE) and TZS 2,544,618,752 was spent for development expenditure. The Agency spent TZS 666,228,734 above the actual internal fund collected due to the opening balance of TZS 728,984,806.62 which was available at the beginning of the year 2022/2023.

Also, out of the total expenditure, TZS 50,000,000 was contributed to the Government Consolidated Fund.



Dr. Amina S. Msengwa
Chairperson-
Ministerial Advisory Board (MAB)

30 June 2023

THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

2.0 STATEMENT BY THE ACCOUNTING OFFICER FOR THE YEAR ENDED 30 JUNE 2023

2.1 Introduction

The Registration Insolvency and Trusteeship Agency (RITA) were established by the Executive Agency Acts, 1997 and Regulations. The Agency's mandate is the effective and efficient management of information on key life events, incorporation of trustees, safeguarding properties under trusts of deceased persons, insolvency, and minors to enable the law to take its course.

During the year under review, the Agency implemented the planned activities accordingly with respect to the annual action plan. Below is a detailed explanation of the action plan, Progress towards the achievement, Challenges faced and how these challenges can be addressed.

2.2 Action Plan and Budget for the Year 2022/2023

RITA's Action Plan and Budget for the year 2022/2023 aimed at achieving four Strategic objectives as follows:

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

2.3 Progress in Implementation of Agency Responsibilities:

For the period ended 30 June 2023, implementation of the plan and Budget recorded some achievements based on the targets as set in the above strategic objectives as follows;

2.4 Achievements during the year 2022/2023

- a) During the year under review, the Agency managed to map and integrate its Registration Systems, Billing system, online and other stakeholders' systems to fasten the registration process. The system enables the customer to receive notification of each stage of their request until the collection of their product.
- b) The Agency registered a total of 1,019,848 births which is 62 per cent compared to the expected registration of 1,642,957 births.
- c) 33,990 deaths were registered by the Agency during the year 2022/2023 which is 40 per cent compared to the expected death registration of 85,210.
- d) 17 children were adopted and certificates were issued which is 43 per cent compared to the expected adoption of 40 children;
- e) 41,617 Marriages were registered during the year under review which is 76 per cent compared to the expected 55,000 marriages.
- f) 516 Divorces were registered and issued certificates during the year under review which is 103 per cent compared to the expected 500 divorces.

- g) 182 Wills were written and stored under the safe custody of the Agency during the year under review which is 76 per cent compared to the expected 240 wills.
- h) 68 Boards of Trustees were incorporated in the Administrator General's Register which is 34 per cent compared to the expected 200 Boards;
- i) 7 estates of the deceased persons were closed as compared to the expected 10 estates.

2.5 Challenges Faced by the Agency

During the implementation of the action for the year under review, the Agency faced several challenges, which hindered its operations to achieve the planned objectives as follows:

- a) Shortage number of staff to accommodate its offices both RITA HQ and Districts offices currently the Agency has 158 staff instead of 342 thereby leaving a shortage of 184 staff;
- b) Shortage of working tools especially motor vehicles to facilitate field monitoring and supervision of which currently the Agency has only 8 working motor vehicles instead of 15 motor vehicles.
- c) Conflicts among beneficiaries which lead to delays in the closure of deceased estates that lead to delays of revenue recognition in respect of the administration fees from the respective estates.

2.6 Addressing the Challenges Faced by the Agency

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

- a) The Agency has made initiatives for follow-up of employment permits to the President Office Public Service Management and Good Governance to fill the vacancies available.
- b) The Agency has set aside funds to procure 1 new motor vehicle in the financial year 2023/2024.
- c) Identifying new sources of revenue to meet the Agency's action plan instead of waiting for the delayed estate closures like scaling up the registration campaign to cover all districts in Tanzania mainland during the implementation of the business plan.

2.7 MINISTERIAL ADVISORY BOARD

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

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

- a) The development and maintenance of a policy framework;
- b) The acceptability of the Administrator's General Strategic and Business Plans and associated budgets;
- c) Setting of priorities and annual performance targets for the Agency;

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- d) The acceptability of the Annual Reports and Financial Statements;
- e) The evaluation of the Agency's performance
- f) Matters relating to conduct and performance of the Administrator General in the discharge of functions under any other written laws;
- g) Prepare a bi-annual report and submit it to the Minister and a copy to the Attorney General for advice and
- h) Any other matter provided for under the Executive Agencies Act No.30 of 1997.

Composition of MAB members

S/N	Name	Designation	Institution	Date of Appointment	Position
1	Dr. Amina Suleiman Msengwa	Senior Lecturer	University of Dar es Salaam	22 December 2022	Chairperson
2	Peter Mwambuja Ucas	Executive Director	Uptake Business Resources	22 December 2022	Member
3	Erick Jackson Kitali	Director of ICT	TAMISEMI	22 December 2022	Member
4	Lucy Diganyeck Darabe	State Attorney	MOCLA	22 December 2022	Member
5	Theresia Daniel Mghanga	Ex-Director of Administration and Human Resources	Registrar of Political Parties	22 December 2022	Member
6	Prof. Abel Kinyondo	Senior Lecturer	University of Dar es Salaam	22 December 2022	Member
7	Frank Kanyusi Frank	Administrator General	RITA	8 June 2022	Secretary

During the year under review, the Ministerial Advisory Board of the Agency sat for 4 statutory meetings discussing the implementation of the Agency's short- and long-term goals and their achievements together with the challenges facing the Agency in finding their solutions.

2.8 Audit Committee

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

During the year under review, the Audit Committee sat for 3 statutory meetings and one extra ordinary meeting whereby various issues were discussed, including the internal audit reports and financial statements for the year ended 30 June 2023.

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(a) Composition of Audit Committee

During the year under review, the committee composed of 2 external and 3 internal members.

Members of Audit committee for the financial year 2022/2023 were as follows;

S/N	Name	Title	Institution	Position
1	Deusdelity Casmir	Director of Accounts and Finance	DART	Chairperson
2	Rayner Matowo	Chief Accountant	Ministry of Information, Culture, Arts and Sports	External Member
3	Reginald Makoko	DLRP	RITA	Member
4	Robby Otaigo	Ag. DICT	RITA	Member
5	Edna Msuya	Manager of Trusteeship and Insolvency	RITA	Secretary

2.9 Tender Board

Sections 31 and 37 of the Public Procurement Act 2011 require the Agency 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 2022/23 the Tender Board had the following members;

S/N	Name	Title	Position
1	Edna Kamara	Manager Legal Service	Chairperson
2	Nicolaus Mhonyiwa	Acting DICT	Member
3	Judith Usangira	Director of Business Support	Member
4	Jafari Malema	Public Relation Officer	Member
5	Joseph Kitainda	Senior State Attorney	Member
6	Godwin Danda	Senior Accountant	Member
7	Benezeth Rutta	Head of PMU	Secretary

In discharging its role, the Tender Board of the Agency conducted four meetings, 1 ordinary meeting and 1 extraordinary meeting which discussed and approved the procurement of goods and services that occurred during the year under review.

2.10 AUDITORS

The Controller and auditor General (CAG) is the statutory auditor for The Registration Insolvency and Trusteeship Agency (RITA). This is in accordance with 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 2021/2022 resulting in an Unqualified Report 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 Statement of Comparison of Budget and Actual amount.

2.10.0 PROJECT IMPLEMENTATION

2.10.1 The Under Five Birth Registration Initiative (U5BRI)

Registration Insolvency and Trusteeship Agency in collaboration with Development Partners; the Department of Foreign Affairs, Trade and Development (DFATD), 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 the age of five who have been registered and issued birth certificates.

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

2.10.2 Birth Registration System Fourth Generation (BRS4G)

The BRS4G is a special project which put in place a completely new system for Registering Births and Death on new Information and Communications Technology (ICT).

The BRS4G is capable of enabling all new born children to be registered, the late registration of the large number of people whose births have not been registered and registering all Deaths in Tanzania Mainland and also to clear death backlog and it has been installed in all Districts offices in Tanzania mainland.

Benefits from BRS4G

- a) improved productivity and efficiency of the vital registration system;
- b) improved ability to generate reports and data on the state of the citizenry;
- c) more robust environment for storing data and opportunities for linking with other beneficiaries such as the National Electoral Commission (NEC), Passport System, TRA, PO-PSM, NIDA, Labour, National Bureau of Statistics (NBS), Ministry of Home Affairs and Ministry of Health; and
- d) data on vital statistics of birth and death registration are fundamental to help in decision-making at each level of Country, Ministry and Agency.

2.10.3 Online Registration System (eRITA)

During the year under review, the Agency managed to improve the existing

The following are the advantages of the eRITA;

- i) Help customers to apply for birth and death certificates without physical visits to the RITA offices.
- ii) Help customers to collect their certificates at the nearest office all over the Tanzania Mainland.
- iii) Help the customers to track the stages of production of their request until the certificate is collected by receiving notifications.
- iv) Help stakeholders to access the birth and death information without a physical visit to the Agency's office. These stakeholders are Banks, NIDA, NHIF, the Immigration Office, the Ministry of Health, the Police Force and others.
- v) The system helped to remove the duplicate registration systems by mapping the Registration Systems which are 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.

2.11 EMPLOYEES WELFARE

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

Career progress is based on the contribution made by an individual towards the fulfilment of the responsibilities of the Agency and initiative; innovative thinking and professional expertise are therefore systematically developed and rewarded.

RITA is convinced that equal opportunities for all irrespective of ethnicity, race, gender, disability or religious beliefs, should be pursued. The Agency accepts that only through the loyalty and dedication of its employees will be able to achieve its goals and fulfil its aims.

RITA provides various benefits to staff such as long course, short course and retirement courses of which 6, 52 and 7 staff were given the opportunity respectively.

2.12 CROSS -CUTTING ISSUES

During the Financial Year 2022/2023, the Agency's management conducted short training on confidentiality in the working area and awareness of HIV/AIDS, CNCD and voluntary testing to provide health care at workplace.

Also, the management conducted a team building capacity training to improve the efficiency of the employees in service delivery to customers.

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

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

On December 15, 2023, the government of the United Republic of Tanzania, through the Office of the President, Planning and Investment, issued a statement to the general public to merge two Institutions, The National Identity Authority (NIDA) and, The Registration, Insolvency and Trusteeship Agency (RITA) and create a single institution that will be responsible for the recognition of important human events.

This merger has no impact on the financial statements of the Agency for the year ended 30 June 2023 but we expect changes in operation in the near future.

Also, the Agency received a letter from Treasury registrar with reference no. CBC.165/191/01/269 dated 27 December, 2023 asking them to continue with their daily operations until further instructions.

2.14 CONCLUSION

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



Accounting Officer

30 June 2023
Date

3.0 STATEMENT OF MANAGEMENT RESPONSIBILITY

The Management of The Registration Insolvency and Trusteeship Agency (RITA) apart from being responsible for exercising day to day roles, RITA is also responsible for the preparation of annual Financial Statements for the year ended 30 June, 2023, that give a true and fair view of the entity's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis, in conformity with the provision of the Public Finance Act No. 6 of 2001.

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 government budget for the Agency was approved for the fiscal period from 1 July, 2022 to 30 June, 2023 and the Agency has continued to operate in the same manner as in the approved budget for the period to 30 June, 2023. 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 the preparation of the Financial Statements for the year ended 30 June, 2023.

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

The Management accepts the 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) Accrual basis and relevant guidelines issued from time to time by The Permanent Secretary Treasury.

The Management takes responsibility of assuring to the users of these financial statements that they portray the true and fair view of the state of affairs of the reporting entity.

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

In our opinion, nothing has come to the attention of the management that the financial statements don't present fairly all material aspects of the operations of the entity. Therefore, the Agency will remain a going concern for the next twelve months from the date of these statements.



Accounting Officer

30 June, 2023
Date

4.0 DECLARATION OF THE HEAD OF FINANCE

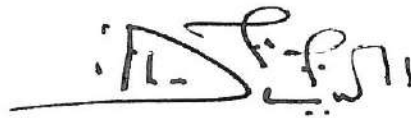
The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972 requires financial statements to be accompanied with a declaration issued by the Head of Finance responsible for the preparation of financial statements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

It is the duty of a Professional Accountant to assist the Board of Directors/Governing Body/Management in discharging the responsibility of preparing financial statements of an entity 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, I hereby acknowledge my responsibility of ensuring that financial Statements for the year ended 30 June, 2023 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:

30 June, 2023

5.0 COMMENTARY TO THE FINANCIAL STATEMENTS

5.1 Introduction

The financial Statements for the period under review give a picture of the financial position, performance and cash flow of the Agency as at 30 June, 2023.

These financial statements of the Agency show the information of fund from RITA own internal operations, external donor funds and funds from the estates of the deceased persons that are administered by the Administrator General.

The financial statements also provide an analysis of the financial information under the period of review as follows;

5.2 Revenue for the Year 2022/2023

The Agency used IPSAS accrual basis of accounting for revenue recognition of which actual revenue for the year under review was TZS 13,086,703,964 whereby 8,920,657,995 was collected from the Agency's own sources (Fees Revenue), TZS 2,066,106,452 from Government subventions and TZS 2,099,939,517 from UNICEF. Out of TZS 2,099,939,517 from UNICEF TZS 216,864,336 was a nonmonetary grant and TZS 1,883,075,181 was a development grant for the year.

Although the Agency received a total of TZS 2,074,061,268 as PE for the financial year 2022/2023 TZS 7,954,816 was still available at the end of the year as deferred income.

5.3 Government Subvention

The actual personal emolument spent for the year under review was TZS 2,066,106,452 which is equal to 83% of annual budget for Government subvention of 2,492,397,000. The reason for the difference of TZS 426,290,548 was due to transfer of employees from the Agency to other Government Institutions without replacement and others retired as per Employment Laws and Regulations.

5.4 Wages, Salaries and Employee Benefits

During the year 2022/2023 the amount spent for employees' benefits was TZS 4,614,633,571 compared to TZS 4,472,760,208 of the financial year 2021/2022. The employee's benefits include salaries, leave and travel, acting allowance and utilities. Utilities were paid to the management team as their statutory benefits.

5.5 Supplies and Consumable Goods

During the year 2022/2023, a total of TZS 6,910,717,820 was spent for paying Supplies and Office Consumables Goods compared to TZS 8,246,832,856 for the financial year 2021/2022.

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

5.6 Routine Maintenance and Repair

During the year 2022/2023, a total of TZS 260,399,852 was spent for Routine, Maintenance and Repair expenses for motor vehicles, air conditions, lift, generator, and all other related maintenance aspect of the Agency compared to TZS 340,013,634 for the financial year 2021/2022.

5.7 Other Expenses

During the year under review TZS 152,924,902 was spent on other expenses compared to TZS 222,987,676 for the year 2021/2022 that shows improvement of cost reduction on other expenses.

5.8 Investment Property

The Agency records RITA Tower building as an investment property of which 27 per cent of the building is used by RITA for administrative purposes and 73 per cent by NSSF for commercial purposes for recovering the construction costs incurred by NSSF.

RITA Tower building was recognized as Investment property in accordance with Para 26 and 28 of IPSAS 16. The RITA Tower Investment was initially recognized in 2016 at a cost modal fair value of TZS 49,115,615,343.

5.9 Outstanding Liabilities


The outstanding Liabilities for the year ended 30 June, 2023 amounted to TZS 820,126,225 from the Agency's operational activities and long-term NSSF Loan of TZS 47,801,371,399 that resulted from the joint construction of RITA Tower Building.

5.10 Stock For The Year

At the end of the financial year 2022/2023, the Agency had a stock of Registration materials, stationeries, mobile phones and consumable goods with a fair value of TZS 1,220,944,982.

5.11 Cash and Cash Equivalent

At the end of the financial year 2022/2023, the Agency had cash and cash equivalent amounted TZS 10,083,291,806 where by TZS 5,830,790,069 is the cash held for the deceased estates that are administered by the Administrator General and TZS 3,499,431,209 is the cash held for development activities.



Accounting Officer

30 June, 2023

Date

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

		2023	2022
	Note	TZS	TZS
ASSETS			
Current Assets			
Cash and Cash Equivalents	62	10,083,291,806	7,817,153,339
Inventories	70	1,220,944,982	953,986,002
Prepayments	69	233,356,991	55,810,191
Advances			
Receivables	67	1,605,203,552	1,015,372,682
Total Current Assets		13,142,797,331	9,842,322,214
Non -Current Assets			
Intangible Assets	78	534,120,264	463,864,724
Investment Property	76	41,257,117,289	42,239,429,595
Property, Plant and Equipment	77	5,312,126,657	5,813,970,372
Total Non -Current Assets		47,103,364,210	48,517,264,691
TOTAL ASSETS		60,246,161,541	58,359,586,905
LIABILITIES			
Current Liabilities			
Deferred Income	93	3,879,523,167	285,612,391
Deposits	94	5,861,945,790	6,429,894,615
Payables and Accruals	89	820,126,225	699,195,292
Total Current Liabilities		10,561,595,182	7,414,702,298
Non- Current Liabilities			
Borrowings	100	47,801,371,399	47,801,371,399
Total Non -Current Liabilities		47,801,371,399	47,801,371,399
TOTAL LIABILITIES		58,362,966,581	55,216,073,697
NET OF TOTAL ASSETS AND TOTAL LIABILITIES		1,883,194,959	3,143,513,208
NET ASSETS			
Taxpayers' Fund		1,713,383,305	1,713,383,305
Accumulated Surplus		169,811,654	1,430,129,903
TOTAL NET ASSETS		1,883,194,959	3,143,513,208



ACCOUNTING OFFICER

Mfumo wa Ulipaji Serikalini (MUSE)

30 June, 2023

Date

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2023

<i>Classification of Expenses by Nature</i>		2023	2022
	Note	TZS	TZS
REVENUE			
Fees, Fines, Penalties and Forfeits	19	8,473,587,865	7,706,810,131
Levies	18	447,070,130	207,932,898
Subvention from other Government entities	32	4,166,045,969	6,634,571,909
Total Revenue		13,086,703,964	14,549,314,938
EXPENSES AND TRANSFERS			
<i>Expenses</i>			
Amortization of Intangible Assets	39	94,551,950	462,315,405
Depreciation of Investment Property - Carried at Cost	38	982,312,307	982,312,307
Depreciation of Property, Plant and Equipment	37	972,681,051	1,331,419,984
Loss on Disposal of Assets	44	12,287,720	0
Maintenance Expenses	36	273,237,489	340,013,634
Other Expenses	52	152,924,902	222,987,676
Use of Goods and Service	35	6,910,717,821	8,246,832,856
Wages, Salaries and Employee Benefits	34	4,614,633,571	4,472,760,208
Total Expenses		14,013,346,811	16,058,642,070
<i>Transfers</i>			
Grants and Transfers	59	282,475,403	277,801,895
Other Transfers	60	51,200,000	35,000,000
Total Transfer		333,675,403	312,801,895
Total Expenses and Transfers		14,347,022,214	16,371,443,965
Deficit for the period		(1,260,318,249)	(1,822,129,026)



ACCOUNTING OFFICER
 Mfumo wa Ulipaji Serikalini (MUSE)

30 June, 2023

 Date

**THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)**

STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30th JUNE, 2023

	Tax Payer's Fund	Accum. Surplus/(Deficit)	Foreign Currency Revaluation	Fair Value Reserve	Deferred Tax Reserve	Define Benefit Reserve	Other Reserve	Minority Interest	Revaluation Surplus	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Opening Balance as at 01 Jul 2022	1,713,383,305	1,430,129,903	0	0	0	0	0	0	0	3,143,513,208
Addition Capital Injected	0	0	0	0	0	0	0	0	0	0
Other Reserve	0	0	0	0	0	0	0	0	0	0
Other Appropriations	0	0	0	0	0	0	0	0	0	0
Minority Interest	0	0	0	0	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	(1,260,318,249)	0	0	0	0	0	0	0	(1,260,318,249)
Closing Balance as at 30 Jun 2023	1,713,383,305	169,811,654	0	0	0	0	0	0	0	1,883,194,959
Opening Balance as at 01 Jul 2021	1,713,383,305	3,252,258,929	0	0	0	0	0	0	0	4,965,642,234
Addition Capital Injected	0	0	0	0	0	0	0	0	0	0
Other Reserve	0	0	0	0	0	0	0	0	0	0
Other Appropriations	0	0	0	0	0	0	0	0	0	0
Minority Interest	0	0	0	0	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	(1,822,129,026)	0	0	0	0	0	0	0	(1,822,129,026)
Closing Balance as at 30 Jun 2022	1,713,383,305	1,430,129,903	0	0	0	0	0	0	0	3,143,513,208


 ACCOUNTING OFFICER

30 June, 2023
 Date

Mfumo wa Uhasibu Serikalini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023

	2023	2022
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	7,543,092,409	5,107,769,871
Levies	447,070,130	207,932,898
Increase in Deposit	0	4,745,991,108
Fees, Fines, Penalties and Forfeits	8,504,656,192	7,779,043,436
Total Receipts	16,494,818,731	17,840,737,313
PAYMENTS		
Wages, Salaries and Employee Benefits	4,614,633,571	4,472,760,208
Use of Goods and Service	7,690,482,702	8,434,843,450
Other Transfers	51,200,000	35,000,000
Other Expenses	152,924,902	222,987,676
Maintenance Expenses	260,399,852	340,013,634
Grants and Transfers	282,475,403	277,801,895
Decrease in Deposit	567,948,825	0
Total Payments	13,620,065,255	13,783,406,863
NET CASH FLOW FROM OPERATING ACTIVITIES	2,874,753,477	4,057,330,452
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Advance Payment for Acquisition of Property Plant and Equipment	177,546,800	0
Acquisition of Property, Plant and Equipment	266,260,720	175,042,741
Acquisition of Intangibles	164,807,490	0
Total Investing Activities	608,615,010	175,042,742
NET CASH FLOW FROM INVESTING ACTIVITIES	608,615,010	175,042,742
Net Increase	2,266,138,466	3,882,287,710
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	7,817,153,339	3,934,865,629
Cash and cash equivalent at end of period	10,083,291,805	7,817,153,339

ACCOUNTING OFFICER

Mfumo wa Ulipaji Serikalini (MUSE)

30 June, 2023

Date

**THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)**

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30th JUNE, 2023

Budgeted Amount

	Original Budget		Reallocations/ Adjustments		Final Budget (B)		Actual Amount on Comparison Basis (A)		Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
RECEIPTS									
Fees, Fines, Penalties and Forfeits	10,470,730,000	0	0	0	10,470,730,000	8,504,656,192	1,966,073,808		
Levies	0	0	0	0	0	447,070,130	(447,070,130)		
Subvention from other Government entities	5,081,217,000	0	0	0	5,081,217,000	7,543,092,409	(2,461,875,409)		
Total Receipts	15,551,947,000	0	0	0	15,551,947,000	16,494,818,731	(942,871,731)		
PAYMENTS									
Decrease in Deposit	0	0	0	0	0	567,948,825	(567,948,825)		
Grants and Transfers	325,000,000	(10,000,000)	0	0	315,000,000	282,475,403	32,524,597		
Maintenance Expenses	319,816,217	35,000,000	0	0	354,816,217	260,399,852	94,416,365		
Other Expenses	203,685,000	(24,470,000)	0	0	179,215,000	152,924,902	26,290,098		
Other Transfers	51,200,000	0	0	0	51,200,000	51,200,000	0		
Use of Goods and Service	8,634,565,294	(227,337,050)	0	0	8,407,228,244	7,690,482,702	716,745,542		
Wages, Salaries and Employee Benefits	5,133,506,712	216,305,050	0	0	5,349,811,762	4,614,633,571	735,178,191		
Acquisition of Intangibles	18,600,000	12,000,000	0	0	30,600,000	164,807,490	(134,207,490)		
Acquisition of Property, Plant and Equipment	865,573,777	(1,498,000)	0	0	864,075,777	266,260,720	597,815,057		
Advance Payment for Acquisition of Property Plant and Equipment	0	0	0	0	0	177,546,800	(177,546,800)		
Total Payments	15,551,947,000	0	0	0	15,551,947,000	14,228,680,265	1,323,266,735		
Net Receipts/Payments	0	0	0	0	0	2,266,138,466	(2,266,138,466)		

ACCOUNTING OFFICER

Mfumo wa Ulipaji Serikalini (MUSE)

30 June, 2023

Date

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023

1.0 REPORTING ENTITY

The Financial Statements are set to present 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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023

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,
4 Barabara ya Ukaguzi,
S.L.P 950,
Tambukareli, 41104 Dodoma
Phone: +255 (026) 2161200
Fax: +255 (026) 2321245
Email: ocag@nao.go.tz

2.0 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

The accounting policies have been consistently applied on the preparation of 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.

3.0 AUTHORIZATION DATE

The Financial Statements were authorized for issue on 31 August, 2023



Accounting Officer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023

4.0 PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements of the Registration Insolvency and Trusteeship Agency are prepared as per International Public Sector Accounting Standards (IPSAS) Accrual Basis. The financial statements have been prepared on a going concern and the accounting policies have been applied consistently throughout the period under review.

5.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

5.1 Foreign Currency Translation

(i) Functional and Presentation Currency

The financial statements of RITA 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.

5.2 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.

5.3 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:

5.3.1 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	Sitting Allowance	Per Diem	Food and Refreshment	Fuel	Ground Travel	Grand Total
	TZS	TZS	TZS	TZS	TZS	TZS
Board Meeting and other Expenses	41,050,000	29,560,000	5,600,000	6,150,000	400,000	82,760,000

5.3.2 Remuneration to Key Management Personnel

Currently the Total number of management Personnel is 14 out of 158 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.

During the year 2022/2023, the management team had the following expenses

S/N	Particulars	2022/2023	2021/2022
		TZS	TZS
1	Salaries	349,770,000	460,200,000
2	Utilities	105,140,000	134,280,000
3	Furniture Allowance	34,000,000	16,000,000
Grand Total		488,910,000	536,180,000

6.0 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.

7.0 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.

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.

8.0 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 major currencies was:

Currency	Exchange Rate as at 30 th June 2023	
	Bid	Ask
United States Dollar (USD)	2,315.94	2,339.1

9.0 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

9.1 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.

9.2 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.

9.3 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 820,126,225 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.

9.4 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 2023 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.

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023

	2023	2022
	TZS	TZS
101 - Borrowings (Public Dept)		
Rita Tower - Long Term Loan	47,801,371,399	47,801,371,399
	47,801,371,399	47,801,371,399
18 - Levies		
Renting Space / Houses	447,070,130	207,932,898
	447,070,130	207,932,898
19 - Fees, Fines, Penalties and Forfeits		
Registration Fees	8,473,587,865	7,706,810,131
	8,473,587,865	7,706,810,131
32 - Subvention from other Government entities		
Government Grant Development Foreign	1,883,075,181	4,101,316,805
Revenue Grants - Non Monetary	216,864,336	131,397,764
Subvention for Personal Emolument	2,066,106,452	2,401,857,339
	4,166,045,969	6,634,571,908
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	1,000,000	0
Casual Labour	8,400,000	2,425,000
Casual Labourers	21,168,000	108,332,833
Civil Servants	2,066,106,452	2,401,857,339
Court Attire Allowance	11,200,000	12,000,000
Electricity	24,420,000	23,862,834
Extra-Duty	1,297,180,850	1,032,551,571
Facilitation Allowance	7,600,000	800,000
Food and Refreshment	51,340,350	18,502,000
Furniture	34,000,000	16,000,000
Housing allowance	58,400,004	56,600,000
Leave Travel	48,932,136	53,891,000
Moving Expenses	190,852,201	41,962,791
Non-Civil Servant Contracts	323,397,500	315,530,025
Outfit Allowance	1,200,000	300,000
Professional Allowances	2,000,000	0
Sitting Allowance	450,755,150	385,144,815
Subsistence Allowance	5,645,928	0

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

Telephone	515,000	0
Uniform Allowance	10,520,000	3,000,000
	4,614,633,571	4,472,760,208
35 - Use of Goods and Service		
Advertising and publication	58,431,121	34,654,744
Air Travel Tickets	96,582,015	125,864,194
Books, Reference and Periodicals	0	300,000
Communication Network Services	47,272,800	4,500,000
Computer Supplies and Accessories	8,482,000	0
Conference Facilities	61,176,727	51,062,280
Depreciation Charge for Library Books	4,400,000	1,067,900
Diesel	382,981,149	335,907,100
Drugs and Medicines	150,000	170,000
Electricity	222,712,421	408,859,385
Entertainment	30,500,000	21,000,000
Exhibition, Festivals and Celebrations	48,648,680	41,690,600
Food and Refreshments	303,296,974	270,770,610
Fumigation	7,999,805	2,461,984
Gifts and Prizes	17,000,000	3,150,000
Ground Transport (Bus, Train, Water)	73,019,840	45,215,345
Ground travel (bus, railway taxi, etc)	282,754,968	378,696,216
Internet and Email connections	161,497,288	117,426,932
Mobile Charges	23,130,000	23,865,000
Newspapers and Magazines	1,818,300	27,649,400
Office Consumables (papers, pencils, pens and stationaries)	303,052,044	447,736,233
Outsourcing Costs (includes cleaning and security services)	225,822,362	405,702,605
Per Diem - Domestic	2,427,500,398	3,116,525,958
Per Diem - Foreign	34,118,158	100,000
Posts and Telegraphs	53,694,200	76,458,602
Printing and Photocopy paper	1,293,935	0
Printing and Photocopying Costs	1,355,922,724	1,473,844,863
Production and Printing of Training Materials	0	1,300,000
Protective Clothing, footwear and gears	950,000	0
Publicity	152,969,145	181,027,181
Remuneration of Instructors	34,290,000	28,600,000

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

Rent - Office Accommodation	84,511,712	66,582,208
Rent of Private vehicles	31,920,000	50,999,999
Research and Dissertation	8,628,645	4,500,000
Software License Fees	69,315,500	162,630,138
Special Foods (diet food)	800,000	0
Subscription Fees	8,960,000	2,523,750
Tapes, Films, and Materials (split)	6,845,209	11,649,548
Telephone Charges (Land Lines)	146,732,769	44,017,701
Training Materials	1,350,000	1,100,000
Tuition Fees	95,649,072	60,987,622
Water and Waste Disposal (Garbage)	29,044,659	36,318,787
Water Charges	5,493,200	179,915,973
	6,910,717,820	8,246,832,858
36 - Maintenance Expenses		
Air conditioners	25,808,234	17,414,232
Computers, printers, scanners, and other computer related equipment	4,320,000	0
Direct labour (contracted or casual hire)	5,000,000	224,000
Mechanical, electrical, and electronic spare parts	37,170,000	20,806,714
Motor Vehicles and Water Craft	97,813,424	120,073,584
Outsource maintenance contract services	87,041,890	152,258,104
TV sets and Radios	300,000	0
Tyres and Batteries	15,783,941	29,237,000
	273,237,489	340,013,634
37 - Depreciation of Property, Plant and Equipment		
Depreciation Hardware servers and equipment (incl. desktops, Laptops, UPS, etc)	163,289,894	0
Depreciation Motor Vehicles (Administrative)	180,836,796	167,827,152
Depreciation of Hardware: servers and equipment (incl. desktops, laptops etc.)	532,403,532	1,061,434,231
Depreciation Office buildings and structures	1,122,600	1,122,600
Depreciation-Furniture and Fittings	77,164,631	83,172,402
Plant and Machinery	17,863,599	17,863,599
	972,681,052	1,331,419,984
38 - Depreciation of Investment Property - Carried at Cost		
Commercial Buildings	982,312,307	982,312,307
	982,312,307	982,312,307

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

39 - Amortization of Intangible Assets		
Amortization of intangible asset	94,551,950	462,315,405
	94,551,950	462,315,405
44 - Loss on Disposal of Assets		
Losses on disposal of property, plant and equipment	12,287,720	0
	12,287,720	0
52 - Other Expenses		
Audit fees	60,000,000	55,000,000
Bank Charges and Commissions	13,786,608	13,114,339
Burial Expenses	10,000,000	6,000,000
consultancy fees	4,500,000	72,200,000
Honorariums (expert opinion)	23,650,000	0
Negotiated Compensation	0	10,000,000
Sundry Expenses	40,988,294	66,673,337
	152,924,902	222,987,676
59 - Grants and Transfers		
Registration Insolvency Trusteeship Agency (RITA)	282,475,403	277,801,895
	282,475,403	277,801,895
60 - Other Transfers		
Contribution to CF (15%)	50,000,000	35,000,000
SHIMIWI	1,200,000	0
	51,200,000	35,000,000
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	555,447,635	1,082,779,159
Deposit Account USD	3,162,319	3,162,319
Deposit General Cash Account	15,739,777	820,407,507
Development Expenditure Cash Account	3,492,361,209	282,092,249
Mirathi Cash Account	5,830,790,069	5,606,324,789
Own source Collection Account - CRDB	73,586,989	14,229,500
Own source Collection Account - NMB	55,036,900	765,000
Own source Reccurent Expenditure GF	36,958,466	7,392,817
Recurrent Expenditure Cash Account	7,954,816	0
Unapplied Cash Account	12,253,626	0
	10,083,291,806	7,817,153,340
67 - Receivables		

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

Imprest Receivable	658,881,197	37,982,000
Levies	946,322,355	977,390,682
	1,605,203,552	1,015,372,682
69 - Prepayments		
Prepayments - Assets	233,356,991	55,810,191
	233,356,991	55,810,191
70 - Inventories		
Consumables	1,220,944,982	953,986,002
	1,220,944,982	953,986,002
76 - Investment Property		
Other Investment Property	41,257,117,288	42,239,429,595
	41,257,117,288	42,239,429,595
77 - Property, Plant and Equipment		
Accumulated Depreciation Motor Vehicles (Administrative)	(679,024,073)	(498,187,277)
Accumulated Depreciation Office buildings and structures	(11,226,000)	(10,103,400)
Accumulated Depreciation Office Furniture and Fittings	(1,174,143,444)	(1,096,978,813)
Accumulated Depreciation Plant and Machinery	(156,243,741)	(138,380,142)
Bridges	(7,114,089,894)	(6,418,396,468)
Hardware: servers and equipment (incl. desktops, laptops etc.)	8,258,344,168	7,854,667,628
Lease hold land	3,222,958,939	3,222,958,939
Motor Vehicles	(12,287,720)	0
Motor vehicles,	1,099,481,447	1,099,481,447
Office buildings and structures	56,130,000	56,130,000
Office equipment	40,506,540	0
Office Furniture and Fittings	1,513,766,443	1,474,824,467
Plant and Machinery	267,953,991	267,953,991
	5,312,126,656	5,813,970,372
78 - Intangible Assets		
Accumm. Amortization Computer Software	(2,868,416,904)	(2,773,864,954)
Computer Software	3,402,537,168	3,237,729,678
	534,120,264	463,864,724
89 - Payables and Accruals		
Routine repair and Maintenance	84,461,107	71,623,470
Supplies of goods and services	735,302,962	627,473,623

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

Withholding Tax Payable	362,157	98,200
	820,126,225	699,195,293
93 - Deferred Income		
Deferred Subvention Capital	3,868,048,209	282,092,249
Deferred Subvention Current	11,474,958	3,520,142
	3,879,523,167	285,612,391
94 - Deposits		
Deposit General	5,849,692,165	820,407,507
Mirathi Deposit.	0	5,609,487,108
Unapplied Deposit Account	12,253,626	0
	5,861,945,791	6,429,894,615



ACCOUNTING OFFICER

Mfumo wa Ulipaji Serikalini (MUSE)

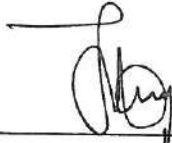
30 June, 2023

Date

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

95. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE, 2023

	2023	2022
	TZS	TZS
Deficit for the Period	(1,260,318,249.00)	(1,822,129,026.00)
Add/ (Less) Non Cash Item		
Amortization of Intangible Assets	94,551,950.00	462,315,405.00
Depreciation of Investment Property - Carried at Cost	982,312,307.00	982,312,307.00
Depreciation of Property, Plant and Equipment	972,681,051.00	1,331,419,984.00
Loss on Disposal of Assets	12,287,720.00	0.00
Non -Monetary Revenue - Current	(216,864,336.00)	(131,397,764.00)
Add/ (Less) Change in Working Capital		
Deferred Income	3,593,910,776.00	(1,395,404,273.00)
Deposit	(567,948,825.00)	4,745,991,108.00
Inventories	(266,958,980.00)	15,804,853.00
Payables and Accruals	120,930,933.00	(224,993,927.00)
Receivables	(589,830,870.00)	93,411,785.00
Net Cash Flow from Operating Activities	2,874,753,477.00	4,057,330,452.00



ACCOUNTING OFFICER

Mfumo wa Uhasibu Serikalini (MUSE)

30 June, 2023

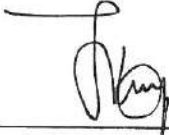
Date

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

96. T245PR02 - RITA MIRATHI

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

	2023	2022
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Increase in Deposit	224,334,780	4,645,041,105
Total Receipts	224,334,780	4,645,041,105
PAYMENTS		
Use of Goods and Service	0	0
Total Payments	0	0
NET CASH FLOW FROM OPERATING ACTIVITIES	224,334,780	4,645,041,105
Net Increase	224,334,780	4,645,041,105
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	5,609,487,108	964,446,003
Cash and cash equivalent at end of period	5,833,821,888	5,609,487,108



Accounting Officer

Mfumo wa Uhasibu Serikalini (MUSE)

30 June, 2023

Date

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

97. T245PR04 - RITA TOWER

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

	2023	2022
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Increase in Deposit	0	100,950,003
Total Receipts	0	100,950,003
PAYMENTS		
Decrease in Deposit	819,738,007	0
Total Payments	819,738,007	0
NET CASH FLOW FROM OPERATING ACTIVITIES	(819,738,007)	100,950,003
Net Increase	(819,738,007)	100,950,003
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	820,407,507	719,457,504
Cash and cash equivalent at end of period	669,500	820,407,507



Accounting Officer

Mfumo wa Uhasibu Serikalini (MUSE)

30 June, 2023

Date

98. PROPERTY, PLANT AND EQUIPMENT MOVEMENT SCHEDULE

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

- a) It is probable that future economic benefits associate with the item will flow to the 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	25%	4
Motor Vehicle	20%	5
Office Furniture and Equipment	20%	5
Plant & Machinery	7.14%	14

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023
77 - Property, Plant and Equipment

	At 01-July-2022	Cost/Revaluation			01-Jul-2022	Accumulated Depreciation and Impairment		Carrying Value	
		Addition Monetary	Addition Non	Disposal		Charge during the Year -	Disposal		30-June-2023
Hardware: servers and equipment (incl. desktops, laptops etc.)	7,854,667,628	186,812,204	216,864,336	0	6,418,396,468	695,693,426	0	7,114,089,894	TZS 1,144,254,274
Land	3,222,958,939	0	0	0	3,222,958,939	0	0	0	3,222,958,939
Motor Vehicles	1,099,481,447	0	0	15,359,650	498,187,277	180,836,796	15,359,650	675,952,143	408,169,654
Office buildings and structures	56,130,000	0	0	0	56,130,000	10,103,400	0	11,226,000	44,904,000
Office Equipment	0	40,506,540	0	0	40,506,540	0	0	0	40,506,540
Office Furniture and Fittings	1,474,824,467	38,941,976	0	0	1,513,766,443	1,096,978,813	77,164,631	0	1,174,143,444
Plant and Machinery	267,953,991	0	0	0	267,953,991	138,380,142	17,863,599	0	339,622,999
TOTAL	13,976,016,472	266,260,720	216,864,336	15,359,650	14,443,781,878	8,162,046,100	972,681,051	15,359,650	5,312,126,657

Mfumo wa Ulipaji Serikalini [MUSE]

Date

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

Out of additional hardware, assets value TZS 186,812,204 were monetary and TZS 216,864,336 were non-monetary

Motor vehicle with registration no STK 5724, cost TZS 15,359,650 and Accumulated Depreciation of TZS 3,071,930 was disposed during the year and the amount was received by the by the Ministry of Finance.

Entries:

Dr Disposal 12,287,720
Dr Acc Depreciation 3,071,930
Cr Motor Vehicle (at cost) 15,359,650

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2022

77 - Property, Plant and Equipment

	Cost/Revaluation			Accumulated Depreciation and Impairment			Carrying Value			
	At 01-July-2021	Addition Monetary	Addition Non	Disposal	30-Jun-2022	01-Jul-2021		Charge during the year - Depreciation	Disposal	30-June-2022
Hardware: servers and equipment (incl. desktops, laptops etc.)	7,673,734,911	49,534,853	131,397,764	0	7,854,667,628	5,356,962,237	1,061,434,231	0	6,418,396,468	1,436,271,160
Land	3,075,238,940	147,719,999	0	0	3,222,958,939	0	0	0	0	3,222,958,939
Motor Vehicles	860,827,563	238,653,884	0	0	1,099,481,447	330,360,125	167,827,152	0	498,187,277	601,294,170
Office buildings and structures	56,130,000	0	0	0	56,130,000	8,980,800	1,122,600	0	10,103,400	46,026,600
Office Furniture and Fittings	1,429,022,467	45,802,000	0	0	1,474,824,467	1,013,806,411	83,172,402	0	1,096,978,813	377,845,654
Plant and Machinery	267,953,991	0	0	0	267,953,991	170,516,543	17,863,599	0	138,380,142	129,573,849
TOTAL	13,362,907,872	481,710,836	131,397,764	0	13,976,016,472	6,830,626,116	1,331,419,984	0	8,162,046,100	5,813,970,372

Date

Mfumo wa Ulipaji Serikalini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

99. 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.

The two parties NSSF and RITA signed a new agreement in which RITA will occupy 27% for Office use and 73% to be used by NSSF for commercial purposes for a period of 15 years in order to recover the construction cost of TZS 48,478,259,343 (Principal TZS 43,284,160,128 plus profit margin of TZS 5,194,099,215).

According to the agreement, it is expected that, after the specified period of 15 years, all cost will be covered and the building will be owned by RITA at 100%.

DESCRIPTION	AMOUNT
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	5,893,873,841
Book Value of Investment Property	43,221,741,502

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

Investment Property Movement Schedules

PARTICULARS	AMOUNT	TOTAL
COST		
Balance as at 30 June, 2021	49,115,615,343	49,115,615,343
DEPRECIATION		-
Accumulations as at 30 June, 2021	5,893,873,841	4,911,561,534
Depreciation charge for the year	982,312,307	982,312,307
Balance as at 30 June 2022	6,876,186,148	6,876,186,148

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

BOOK VALUES

Balance as at 30 June, 2021	43,221,741,502	43,221,741,502
Balance as at 30 June, 2022	42,239,429,595	42,239,429,595

Depreciation of Investment property

Depreciation is provided on a straight-line method. Our Depreciation Policy is as follows

Item	Rate	Years
Investment Property	2%	50

THE UNITED REPUBLIC OF TANZANIA
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY (RITA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

100. 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
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

During the year under review, TZS 47,801,371,399 was the Liability to RITA and is reported as a Loan in the Financial Statements for the year ended 30 June, 2023.

101. TAX PAYERS FUNDS

Particulars	2022/2023	2021/2022
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
Grand Total	1,713,343,305	1,713,343,305

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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102. 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
Grand Total			3,222,958,939

103. PAYABLE AGE ANALYSIS

Particulars	>3 Years	1 Day < 1Year	Total 2022/2023	Total 2021/2022
Wages Salaries and Employee Benefits	-	-	-	-
Other Expenses	-	-	-	-
Routine and Maintenance	-	84,461,107	84,461,107	71,623,470
Supplies and Office Consumable Goods	-	735,665,118	735,665,118	627,571,823
Grand Total	-	820,126,225	820,126,225	699,195,293

104. RECEIVABLE AGE ANALYSIS

Particulars	MORE THAN 3 YEARS	1 TO 3 YEARS	UP TO 1 YEAR	TOTAL 2022/2023	TOTAL 2021/2022
Trustees Fees	352,467,318	0	44,550,000	397,017,318	388,937,318
Fees Revenue	549,305,037.00	0	0	549,305,037	588,453,364
Staff Receivables	0	0	658,881,197	658,881,197	37,982,000
Total	901,772,355	0	703,431,197	1,605,203,552	1,015,372,682

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105. INTANGIBLE ASSETS

Amortization of Intangible asset is provided on a straight-line method. Our Amortization Policy is as follows

Item	Rate	Years
Intangible Assets	14%	7

INTANGIBLE ASSETS MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023

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

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During the year under review the Agency has additional Intangible assets of TZS 164,807,490 for the development and improve of Online Registration System (eRITA)

106. INTANGIBLE ASSETS MOVEMENT FOR THE YEAR ENDED 30 JUNE 2022

Descriptions	Cost			Accumulation depreciation			Carrying Value
	At 01-July-2021	Addition Monetary	30-Jun-22	Accumulation depre 01 Jul 2021	Charge during the year	30-Jun-22	
Computer Software	3,237,729,678	0	3,237,729,678	2,311,549,549	462,315,405	2,773,864,954	463,864,724
TOTAL	3,237,729,678	0	3,237,729,678	2,311,549,549	462,315,405	2,773,864,954	463,864,724

Mfumo wa Ulipaji Serikalini [MUSE]

107. PREPAYMENT

During the year under review the Agency has outstanding Prepayment of TZS 233,356,991 where by TZS 55,810,191 was paid to the government printer for printing registration material s but the service was not rendered, and TZS 177,546,800 paid to GPSA for motor vehicle but not delivered.

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108. RECONCILIATION OF USE OF GOODS AND SERVICES (SUPPLIES & CONSUMABLES)

		Amount
Supplies and Consumables (Presented in Statement of Financial Performance)		6,910,717,820
Add: Closing inventories	Note 70	1,220,944,982
Opening payables relating to supplies and consumables	Note 89	627,473,623
Opening WHT	Note 89	98,200
Closing prepayments relating to supplies and consumables	Note 69	55,810,191
Closing receivables relating to supplies & consumables (Imprest)	Note 67	658,881,197
Less: Opening inventories	Note 70	953,986,002
Closing payables relating to supplies and consumables	Note 89	735,302,961
Closing WHT	Note 89	362,157
Opening prepayments relating to supplies and consumables	Note 69	55,810,191
Opening receivable relating to supplies & consumables (Imprest)	Note 67	37,982,000
Recomputed amount paid for supplies and consumables	A	7,690,482,702
Presented amount of supplies and consumables in Cash flow statement	B	7,690,482,702
Unreconciled amount of supplies and consumables	A-B	0

109. RECONCILIATION OF MAINTENANCE EXPENSES

		Amount
Maintenance Expenses (Presented in Statement of Financial Performance)		273,237,489
Add:		
Opening payables relating to Maintenance Expenses	Note 89	71,623,470
Less:		
Closing payables relating to Maintenance Expenses	Note 89	84,461,107
Recomputed amount paid for Maintenance Expenses	A	260,399,852
Presented amount of Maintenance Expenses in Cash flow statement	B	260,399,852
Unreconciled amount of Maintenance Expenses	A-B	0

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110. RECONCILIATION OF SUBVENTION FROM GOVERNMENT

Subvention from government (Presented in Statement of Financial Performance)	Note 32	4,166,045,969
Less; Revenue Grants - Non Monetary	Note 32	(216,864,336)
Add; (Change in Working Capital) Increase in deferred Income	Note 93	3,593,910,776
Subvention from government (Presented in Statement of Cashflow)		7,543,092,409

111. RECONCILIATION OF FEES, FINES, PENALTIES & FORFEITS

		Amount
Fees, Fines, Penalties and Forfeits (Presented in Statement of Financial Performance)	Note 19	8,473,587,865
Add; (Change in Working Capital) Decrease in Levies(receivable)	Note 67	31,068,327
Fees, Fines, Penalties and Forfeits (Presented in Statement of Cashflow)		8,504,656,192

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112. LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023

S/N	GOODS/SERVICES PROVIDED	NAME OF ENTITY PROVIDED GOODS AND SERVICES	AMOUNT PAID(TZS)	PAYABLE BALANCES(TZS)
1	Electricity Bill	TANESCO	392,553,221.58	34,245,267.02
2	Internet & Telephone Bills	TTCL	107,207,518.94	1,524,765.34
3	Water & Sewerage Services	DAWASA	23,462,978.73	2,521,336.27
4	Data Centre Application Hosting	E-GOVERNMENT	57,510,616.89	60,239,000.00
5	Lift Maintenance and Car services	TEMESA	83,815,610.92	66,641,107.00
6	Diesel & Motor Vehicle	GPSA	288,289,800.00	-
7	Security Services	SUMA JKT	141,692,999.96	12,499,999.99
8	VIP Charges	AIRPORT AUTHORITY	830,000.00	140,000.00
9	Rent Dodoma Office	PSSSF	73,221,467.37	6,229,955.94
10	Tution fees	UNIVERSITY OF DAR ES SALAAM	6,896,666.68	-

113. INVENTORY MOVEMENT

	AMOUNT
Opening inventory	953,986,002
Add: Acquired during year	1,754,728,836.00
Less: expensed	1,487,769,856.20
Closing inventory	1,220,944,982

114. DEPOSIT

	AMOUNT
Opening deposit	6,429,894,615.00
Add: Deposit added during the year	2,451,853,624.39
Less: Deposits withdrawn during the year	3,019,802,449.39
Closing deposit balance	5,861,945,790.00

115. DEFERRED INCOME

		AMOUNT
Opening deferred Income	Note 93	285,612,391.00
Add: During the year	Cashflow	7,543,092,409.00
Less: Amortization of deferred Income	Note 32	3,949,181,633.00
Closing deferred Income balance	Note 93	3,879,523,167.00

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116. IMPREST MOVEMENT	AMOUNT
Opening Imprest	37,982,000.00
Add: Paid during year	3,748,167,747.87
Less: expensed	3,127,268,550.87
Closing Imprest	658,881,197.00

117. RECONCILIATION OF ACTUAL AMOUNT IN BUDGET INFORMATION WITH OTHER FINANCIAL STATEMENT

NARRATION	OPERATING ACTIVITIES	INVESTING ACTIVITIES	FINANCING ACTIVITIES	TOTAL
Actual amounts on Comparable Basis as Presented in the Statement of Comparison of Budget and Actual Amount	2,874,753,477	608,615,010	0	2,266,138,467
Basis Differences:				
Timing differences	N/A	N/A	N/A	N/A
Entity difference				
Actual amounts as Presented in the Statement of Cash flow	2,874,753,477	608,615,010	0	2,266,138,467

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

(i) Acknowledges Merge of Operations

On December 15, 2023, the government of the United Republic of Tanzania, through the Office of the President, Planning and Investment, issued a statement to the general public to merge two Institutions, The National Identity Authority-NIDA and, The Registration, Insolvency and Trusteeship Agency-RITA and create a single institution that will be responsible for the recognition of important human events.

(ii) Financial Impact

This merger has no impact on the financial statements of the Agency for the year ended 30 June 2023 but we expect changes in operation in the near future.

(iii) Additional Information

Also, the Agency received a letter from Treasury registrar with reference no. CBC.165/191/01/269 dated 27 December, 2023 asking them to continue with their daily operations until further instructions.

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

TARGET	ACTUAL TARGET ACHIEVEMENT	APPROVED BUDGET	TOTAL EXPENDITURE	% SPENT	REMARKS
A.01: HIV/AIDS and CNCD intervention programs strengthened and implemented by June, 2022.	Care and support services were provided to identify staff living with HIV/AIDS so as to strengthen the staff's health. Agency also held an Annual Meeting that brought together the employees from all districts with the aim of maintaining relationships at the workplace also training on ethics of Public services, health education and conducting voluntary testing of various diseases. Meetings of the Ethics Committee and the AIDS and Chronic Non-Communicable Diseases Committee were held to discuss various issues regarding ethics, AIDS and Chronic Non-Communicable Diseases in the institution.	64,870,000	64,221,300	99%	Done
B.01: Increased awareness of staff on corruption practices by June 2022.	Meeting on various matters related to corruption was conducted.	43,650,000	42,777,000	98%	Done
D.01: Human Resource Plan implemented by June, 2022	The agency has continued to empower its employees in various professional areas to increase efficiency in the workplace. Where, in the period from July 2022 to June 2023, 9 employees were enabled to attend long-term training and 341 employees were enabled to attend short-term training, making the total number of employees who attended training to be 350.	154,890,000	23,912,000	80%	Done

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D.02: Improve working environment by June, 2022	Management Retreat was held for three (3) days involving the senior leadership of the Ministry of Constitution and Law and the management of the Bankruptcy and Trust Registration Agency to discuss the various challenges facing the Agency in the implementation of its responsibilities and how to solve them those challenges. 2 Disciplinary and 2 Employment Committee Meeting were conducted.				
D.03: Administrative services provided to staff by June, 2022	Furniture for District offices have been purchased.	227,400,000	216,030,000	95%	Done
D.04: Diversity and gender inclusion enhanced by June, 2022	Statutory and Office Bills have been paid.	3,289,200,000	2,927,388,000	89%	Done
D.04: Diversity Management and gender inclusion enhanced by June, 2022	Agency also held an Annual Meeting that brought together the employees from all districts with the aim of maintaining relationships at the workplace also training on ethics of Public services, health education	2,508,297,000	2,307,301,360	91%	Done
C.1: Births and Deaths certification rate increased by June, 2026	A total of 1,014,139 Births were registered equal to 62 percent of the target of registering 1,642,957 Births in the period from July to June, 2023. This level of registration was achieved following various efforts made by the Agency including campaign to promote registration in the Ilala district, Songea, Mbeya, Morogoro, Lushoto and Kilindi; registration of U5BRI in 23 regions as well as through the normal registration procedure in registration centres.	3,548,630,000	2,932,590,825	83%	Done

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	<p>84,014 birth certificates of students and 17,194 death certificates of parents of students applying for a loan from the Higher Education Credit Board were verified</p> <p>A total of 33,747 deaths were registered during this period equal to 40 percent of the target of registering 85,211 deaths. The Agency continues to provide education to citizens on the importance of death registration using Religious and Government leaders</p> <p>In the period from July to December, 2022, the Agency coordinated a meeting of stakeholders on the Civil Registration of Vital Events (births, deaths, marriages, divorces and adopted children). The meeting was attended by Government Ministries and Departments, religious institutions, telephone companies, banks, as well as development stakeholders such as UNICEF, UNFPA, Bloomberg and the Italian Embassy in Tanzania.</p> <p>Also we attended meeting of Ministers responsible for the registration of Vital Human Events in Africa, a meeting that was held in Ethiopia where Tanzania was represented by Administrator General and was able to explain the success that Tanzania has had in implementing the Decentralization Policy Empowerment through the Registration Program U5BRI implemented in 23 regions of Mainland Tanzania, a program that has made it possible to increase the registration</p>				
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	rate in this group from 13 percent in 2012 to 65 percent in 2021.				
<p>C.02: Marriages, divorces and adoption business process reviewed by June 2023 and implemented annually</p>	<p>41,617 marriages were registered in the period from July 2022 to June, 2023 which equal to 76 percent of the goal of registering 55,000 marriages. Likewise, 318 new marriage licenses were issued to religious leaders and 464 marriage licenses were renewed after their expiration date. In addition, education on marriage issues was given to 28 leaders of various religious sects. Also training of eRITA system on marriage services were provided to BAKWATA offices located in the district of Temeke, Ilala, Kinondoni; regions of Njombe, Kilimanjaro and Mbeya Education for District Administrative Secretaries and marriage registrars continues to be provided, including sending marriage guidelines, monitoring the restoration of marriage restorations and holding seminars with religious leaders.</p> <p>14 documents for adoption were registered in the period from July to June, 2023 after receiving an order from the Court. This registration is equal to 35 percent of the goal of</p>	341,580,000	334,748,400	98%	Done

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	<p>registering and issuing 40 documents for adoption.</p>				
<p>C.05:Administration of Insolvency and Trusteeship services Strengthened by June, 2023</p>	<p>From July to December 2022, 4 Public Properties that exist and should be under Public Trust were inspected and identified in the regions of Dodoma, Mwanza, Mbeya, Pwani and Dar es Salaam with the aim of knowing the real condition of the properties of these institutions in order to continue advising on the best way to manage them . Inspection of 13 Estates was conducted in in the regions of Tabora, Dar es Salaam</p> <p>A total of 56 wills were prepared and stored among the 120 wills expected to be stored in the period from July to December, 2022 which is equal to 47 percent</p> <p>Online Questionnaires wa prepared in order to conduct research with the aim of identifying the reasons why many citizens do not write and save their wills RITA through the slogan: "Family first write a will now". The research was conducted through an online questionnaire to reach the targeted sample. Until December 30, a total of 593 citizens filled out the questionnaire. In addition, the collected information is being analyzed to prepare information that will help prepare a strategy to improve this service.</p>	<p>324,000,000</p>	<p>291,600,000</p>	<p>90%</p>	<p>Done</p>

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	<p>During this period, a total of 71 boards of trustees were registered equal to 71 percent of the goal of registering 100 boards of trustees. The Agency continues to improve the electronic system for the registration of boards of trustees to be able to meet the needs of consumers.</p>				
<p>C.07: 3 Legal and regulatory frameworks on Civil Registration, Insolvency and Trusteeship reviewed by June, 2026</p>	<p>In the period from July to December, 2022, the Agency has been able to attend 38 hearings opened in various Courts as well as Land and Housing Councils in this country. The consultations are about estate matters managed by the Agency and the boards of trustees registered by the Agency.</p>	<p>292,000,000</p>	<p>287,969,520</p>	<p>99%</p>	<p>Done</p>
<p>C.01: Communication, and Advocacy Marketing Strategy developed and operationalized annually.</p>	<p>The Agency has continued to provide Public Education on Registration, Insolvency and Trusteeship services through newspapers. Advice and complaints were received and addressed through the complaint desk. Also, awareness creation on Births Registration Initiative in Ilala, Arusha, Dodoma and Mbeya was done.</p>	<p>703,297,000</p>	<p>625,934,330</p>	<p>89%</p>	<p>Done</p>
<p>D.10: Procurement and supply of goods, services and works effectively and efficiently done by June, 2026</p>	<p>Annual Procurement Plan was prepared 2 staff attended Procurement Professional Annual Conference. bids administered (bid opening, Evaluation, Negotiation and preparation of Annual procurement plan) Tender Board meeting was conducted Stock taking was conducted</p>	<p>432,120,000</p>	<p>380,265,600</p>	<p>88%</p>	<p>Done</p>

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<p>D.07: Internal Audit functions efficiently conducted by June, 2021</p>	<p>Audits were conducted in Section of Finance and Accounts, Human Resources, IT, Registration, Procurement, Planning, Insolvency and Trusteeship. Also, Audits were conducted in 38 District Administrative Secretaries located in the regions of Ruvuma, Kagera, Kigoma, Mwanza and Iringa, Dar es Salaam (Kinondoni, Ilala, Temeke, Ubungo and Kigamboni), Coast (Bagamoyo, Kibiti, Kibaha and Mkuranga) and Arusha (Arusha, Monduli and Arumeru) where the audit report was submitted to the Agency's management for a response and submitted to the Agency's Audit Committee according to internal audit guidelines.</p> <p>In parallel, documents for the internal audit work plan for the year 2023/2024, the Internal Audit Agreement and the Agency Audit Committee Agreement as well as the Internal Audit Report for the third quarter of the year 2022/2023 were prepared and submitted to the meeting of the Audit Committee of the Agency for approval.</p> <p>Some of the things noted in the audits include weaknesses in the preparation and management of Bidders' Agreements, a weak system in the collection of Agency income, especially in marriage registration and weaknesses in retrieving registration information from the District also use of the password/password and the name of the employee transferred to</p>	<p>413,000,000</p>	<p>405,740,865</p>	<p>98%</p>	<p>Done</p>
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	the work center in the system of Registration of Births and Deaths				
D.08: Financial Management System strengthened by June 2023.	<p>A total of TZS 8,504,656,192 was collected as internal revenue from various sources of revenue.</p> <p>A total of TZS 185,434,104.49 was paid as Retention to Registration centres.</p> <p>Review of Financial Regulations Manual was conducted</p> <p>7 accounts staffs attended Training and Professional Meeting held in Morogoro, Mwanza and Dar es Salaam.</p> <p>TZS 417,187,382.61 was paid as Suppliers Debts.</p>	1,444,135,000	1,227,514,750	85%	Done
D.02: Plans, budgets, strategies and reports prepared and coordinated by June 2023.	Budget for financial year 2023/24 and reallocation for 2022/23 budget is prepared	364,505,000	309,829,250	85%	Done
D.06: Monitoring and Evaluation system developed by 2023 and implemented BY June 2023	Annual Statistical Report for the year ended 2019 has been finalised	694,373,000	611,048,240	88%	Done

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<p>D.09: ICT infrastructure plan developed and implemented by June 2017</p>	<p>Online registration system (e-RITA), a system that enables citizens to apply for birth and death registration services wherever they are and be given a certificate in the district they are in instead of having to go to the district where they were born. The agency has continued to transfer and clean information on the data of four registration systems into one system where a total of 6,944,582 information on births and 99,096 information on deaths were cleaned and transferred, the exercise is still ongoing. Also, the Agency has continued to receive and improve the systemic challenges of digital service delivery (eRITA) during this trial period. The agency also completed the maintenance of the main dashboard of birth and death services as well as the digital system of attendance at work (biometric attendance). Along with that, two meetings of the IT Committee for the period of the third quarter and the fourth quarter have been held to discuss information on the implementation of the IT Division's duties and the Agency's IT Policy.</p>	<p>706,000,000</p>	<p>571,860,000</p>	<p>81%</p>	<p>Done</p>
<p>GRAND TOTAL</p>		<p>15,551,947,000</p>	<p>13,660,731,440</p>	<p>87%</p>	