



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**



AGRICULTURAL INPUTS TRUST FUND

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

Controller and Auditor General
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March 2026

AR/CG/AGITF/2024/25

About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto



Vision

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.



Mission

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.



Motto

Modernizing External Audit for Stronger Public Confidence



Core Values



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



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.



Results-Oriented: We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Team Work Spirit: We value and work together with internal and external stakeholders.

© This audit report is intended to be used by the Agricultural Input Trust Fund and may form part of the annual general report, which, once tabled in the National Assembly, becomes a public document; hence, its distribution may not be limited.



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ABBREVIATIONS

AGITF	Agricultural inputs Trust Fund
Fund	Agricultural Inputs Trust Fund
BOT	Bank of Tanzania
B/F	Brought Forward
CAG	Controller and Auditor General
DIB	Deposit Insurance Bond
GE	Government Entities
GPSA	Government Procurement Service
HRAM	Human Resource and Administration Manager
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
LAAC	Local Authorities Accounts Committee
LGA's	Local Government Authorities
MUSE	Mfumo wa Malipo Serikalini
NBAA	National Board of Accountants
NHIF	National Health Insurance Fund
OC	Other Charges
PE	Personal Emoluments
PMU	Procurement Management Unit
PAC	Public Accounts Committee
PAA	Public Audit Act, Cap. 418
PAR	Public Audit Regulation, 2009
PFA	Public Finance Regulations, 2009
PPA	Public Procurement Act, 2023
PPR	Public Procurement Regulations, 2024
PSSSF	Public Service Social Security Fund



SCCULT	Saving and Credit Cooperative Union of Tanzania
TZS	Tanzania Shillings
TR	Treasury Registrar
WCF	Workers Compensation Fund

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board,
Agricultural Inputs Trust Fund,
P. O. Box 2382,
DODOMA, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Agricultural Inputs Trust Fund, which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agricultural Inputs Trust Fund as at 30 June 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB), and in the manner required by the Public Finance Act, Cap. 348 [R: E 2020].

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 Agricultural Inputs Trust Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter

I draw attention to the matter below. My opinion is not modified in respect of this matter.

Financial Statements under Note 68, disclose that as of 30 June 2025, the Agricultural Inputs Trust Fund (AGITF) had a total loan balance of TZS 22,468,652,370 disbursed to various beneficiaries; out of the total loan portfolio, TZS 22,237,255,305 (99%) is the



total provision for Expected Loss of non-performing loans (NPL) as at the year-end (30 June 2025). This situation significantly impacts the AGITF's ability to issue loans to beneficiaries since a significant amount of funds was not collected when they fell due.

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 Director's Report, statement of management responsibility, and Declaration by the Head of Finance, but does not include the financial statements and my audit report thereon, which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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



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

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

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

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

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

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

Based on the audit procedures performed, I conclude that, except for the matter described below, Agricultural Inputs Trust Fund generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

Expiry and non-renewal of advance payment guarantee before full recovery of advance payment TZS 402,191,187

My review revealed that clause 14.2.1 of GCC requires the contractor to ensure that the advance payment remains valid and enforceable until the advance payment has been fully repaid. The guaranteed amount should be progressively reduced in line with the amounts recovered, as indicated in the payment certificate. Where the advance payment has not been fully recovered at least 28 days before the guarantee's expiry date, the contractor is required to extend the validity of the guarantee until the advance payment is fully repaid.

My review of the correspondence file and payment certificate noted that the funds paid an advance payment of TZS 624,702,902.59 to the Contractor after submission of an Advance Payment Guarantee No. CRDB23-IGT0720 amounted to TZS 624,702,902.59 dated 31 March 2023. However, the submitted Advance Payment Guarantee has expired on 31 March 2024, before full recovery of the advance payment amounting to TZS 402,191,187.08

Expired Performance Security Guarantee TZS 937,054,354

My review noted that clause 4.2.1 and 4.2.3 of the GCC require the contractor to obtain and maintain a valid performance security for the proper execution of works until completion and rectification of defects; however, a review of Contract No. AE/062/2022/2023/HQ/W/01 for the construction of an office building at Iyumbu with a contract value of TZS 6,247,029,025.94, revealed that the performance security issued by NIC (Guarantee Reference No. NIC/DOM-GI/2023/07) of TZS 937,054,354 expired on 26 April 2024 and was not renewed, contrary to the requirements of Clause 4.2.3 of the GCC, thereby exposing the Fund to potential contractual and financial risks.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit procedures performed, I conclude that the Agricultural Inputs Trust Fund complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



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



THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
OT650000 - AGRICULTURAL INPUTS TRUST FUND (AGITF)

3.0 STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Section 11 (1) of the Agricultural Inputs Trust Fund Act, as amended by Act No. 2 of 2020 requires the Board of Trustee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year and of the operating results of the Fund for this year. It also requires the Board to ensure that the Fund keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund. They are also responsible for safeguarding the assets of the Fund.

The Board is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

The Board accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards. The Board is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Fund and of its operating results. The Board further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the Board to indicate that the Agricultural Inputs Trust Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Signed on behalf of the Board of Trustees by:


.....
Bonaventura P. Kiungo
CHAIRPERSON

Date 26/2/2026
.....


.....
Ms. Mwanahiba M. Mzee
EXECUTIVE DIRECTOR

Date 26/02/2026
.....

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
OT650000 - AGRICULTURAL INPUTS TRUST FUND (AGITF)

4.0 DECLARATION OF HEAD OF FINANCE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

The National Board of Accountants and Auditors (NBAA), according to the power conferred, under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied by 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 Agricultural Inputs Trust Fund (AGITF) in discharging the responsibility of preparing financial statements showing a true and fair view of the entity's financial position and performance in accordance with applicable International Public Sector Accounting Standards (IPSAS) and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Trustees of Agricultural Inputs Trust Fund (AGITF) as indicated under the statement of directors' responsibilities.

I, **CPA Donald Samaje Lugelela**, being the Chief Accountant of Agricultural Inputs Trust Fund (AGITF), hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30TH June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view of the position of Agricultural Inputs Trust Fund (AGITF) as on that date and that they have been prepared based on properly maintained financial records.

Signed on by:


.....
Donald S. Lugelela
Chief Accountant
ACPA 4312

Date: 26/02/2026

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
OT650000 - AGRICULTURAL INPUTS TRUST FUND (AGITF)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2024/25 TZS	2023/24 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	11,284,119,973	7,192,243,498
Receivables	67	156,631,073	70,122,246
Loan Receivables	68	231,397,065	3,845,248,559
Prepayments	69	506,917,844	534,999,760
Inventories	70	16,170,942	9,495,721
Total Current Asset		12,195,236,896	11,652,109,784
Non-Current Asset			
Property, Plant and Equipment	77	337,174,102	412,981,895
Work In Progress	82	1,381,432,230	1,132,676,792
Total Non-Current Asset		1,718,606,332	1,545,658,688
TOTAL ASSETS		13,913,843,228	13,197,768,471
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	229,516,428	1,037,844,518
Provisions	92	93,228,093	93,228,093
Deposits	94	42,867,449	45,681,995
Total Current Liabilities		365,611,970	1,176,754,607
TOTAL LIABILITIES		365,611,970	1,176,754,607
Net Assets		13,548,231,258	12,021,013,865
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		25,867,213,304	25,867,213,304
Accumulated Surpluses / Deficits		(12,318,982,047)	(13,846,199,440)
TOTAL NET ASSETS/EQUITY		13,548,231,257	12,021,013,864


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Bonaventura P. Kiungo
CHAIRPERSON
Date 26/2/2026

26/02/2026
.....
Date


.....
Ms. Mwanahiba M. Mzee
EXECUTIVE DIRECTOR
Date 26/02/2026

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
OT650000 - AGRICULTURAL INPUTS TRUST FUND (AGITF)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

<i>Classification of Expenses by Nature</i>		2024/25	2023/24
	Note	TZS	TZS
REVENUE			
Revenue			
Revenue Grants	16	5,886,696,420	4,431,966,743
Revenue from Exchange Transactions	17	95,470,804	162,892,072
Fees, Fines, Penalties and Forfeits	19	92,790,599	79,336,881
Financing Income	21	739,462,162	147,757,831
Fair value Gains on Assets and Liabilities	24	0	23,429,289
Gains on Disposal Assets	26	43,768,485	0
Premiums, Fees and Claims (Insurance)	30	3,537,095	2,789,238
Other Revenue	31	16,020,047	100,353,031
Total Revenue		6,877,745,613	4,948,525,085
TOTAL REVENUE		6,877,745,613	4,948,525,085
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	1,636,755,107	1,581,332,995
Use of Goods and Service	35	950,402,985	234,740,808
Maintenance Expenses	36	53,093,635	13,556,095
Other Expenses	52	139,138,919	102,759,269
Expected Credit Loss	54	2,465,717,485	6,478,307,123
Depreciation of Property, Plant and Equipment	77	67,976,278	68,011,365
Total Expenses		5,313,084,409	8,478,707,655
Transfer			
Other Transfers	60	37,443,810	0
Total Transfer		37,443,810	0
TOTAL EXPENSES AND TRANSFERS		5,350,528,219	8,478,707,655
Surplus / Deficit for the period		1,527,217,393	(3,530,182,570)

THE UNITED REPUBLIC OF TANZANIA
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STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Taxpayer's Fund TZS	Accum. Surplus/(Deficit) TZS	Total TZS
Opening Balance as at 01 Jul 2024	25,867,213,304		12,021,013,864
Addition Capital Injected	0	(13,846,199,440)	0
Other Reserve	0	0	
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus/ Deficit for the Year	0	1,527,217,393	1,527,217,393
Closing Balance as at 30 Jun 2025	25,867,213,304	(12,318,982,047)	13,548,231,257
Opening Balance as at 01 Jul 2023	25,867,213,304		15,549,076,804
Addition Capital Injected	0	(10,318,136,500)	0
Other Reserve	0	0	
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus/ Deficit for the Year	0	(3,530,182,570)	(3,530,182,570)
Closing Balance as at 30 Jun 2024	25,867,213,304	(13,846,199,440)	12,021,013,865


 Bonaventura P. Kiungo
CHAIRPERSON
 Date 26/2/2026


 Ms. Mwanahiba M. Mzee
EXECUTIVE DIRECTOR
 Date 26/02/2026

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
OT650000 - AGRICULTURAL INPUTS TRUST FUND (AGITF)

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	2024/25 TZS	2023/24 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Revenue Grants	5,886,696,419	4,431,966,743
Receipt from Loan Recovery	1,595,440,454	2,491,495,071
Premiums, Fees and Claims (Insurance)	3,537,095	2,789,238
Other Revenue	16,020,047	100,353,031
Increase in Deposit	0	4,892,128
Financing Income	598,923,961	105,475,782
Fees, Fines, Penalties and Forfeits	92,790,599	79,336,881
Total Receipts	8,193,408,575	7,216,308,874
PAYMENTS		
Wages, Salaries and Employee Benefits	1,642,577,457	1,646,801,693
Use of Goods and Service	895,894,523	642,733,408
Other Transfers	37,443,810	0
Other Expenses	139,138,919	102,759,269
Maintenance Expenses	68,677,554	8,575,631
Loans Payment to other Parties	407,483,000	234,404,630
Decrease in Deposit	2,814,546	0
Advances and Loans Payment made to other parties	(6,194,618)	0
Total Payments	3,187,835,191	2,635,274,631
NET CASH FLOW FROM OPERATING ACTIVITIES	5,005,573,384	4,581,034,244
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Proceed from sale of PPE	51,600,000	0
Payment for Work in Progress	(947,763,758)	0
Advance Payment for Acquisition of Property Plant and Equipment	0	(624,702,903)
Acquisition of Property, Plant and Equipment	0	(7,750,000)
Total Investing Activities	(896,163,758)	(632,452,903)
NET CASH FLOW FROM INVESTING ACTIVITIES	(896,163,758)	(632,452,903)
CASH FLOW FROM FINANCING ACTIVITIES		
Financing Activities		
NET CASH FLOW FROM FINANCING ACTIVITIES	0	0
Net Increase	4,109,409,626	3,948,581,341
Cash and cash equivalents at the beginning of the period	7,215,672,796	3,267,091,455
Cash and cash equivalents at the end of the period	11,325,084,422	7,215,672,796

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Bonaventura P. Kiungo
CHAIRPERSON
Date 26/2/2026

.....
Ms. Mwanahiba M. Mzee
EXECUTIVE DIRECTOR
Date 26/02/2026

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
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**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE
PERIOD ENDED 30 JUNE 2025**

	2024/25 TZS	2023/24 TZS
Surplus/ Deficit for the Period	1,527,217,393	(3,530,182,570)
Add/ (Less) Non-Cash Item		
Depreciation of Property, Plant and Equipment	67,976,278	68,011,365
Expected Credit Loss Impairment	2,465,717,485	6,478,307,123
Fair value Gains on Assets and Liabilities	0	(23,429,289)
Gains on Disposal Assets	(43,768,485)	0
Non-Monetary Revenue - Current	(236,009,006)	(205,174,121)
Use of Goods and Service	0	1,800,000
Add/ (Less) Change in Working Capital		
Inventories	(6,675,221)	15,138,709
Other Receipt	(2,814,546)	4,892,128
Payables and Accruals	(54,115,709)	(43,153,978)
	)	
Prepayments	28,081,917	24,537,999
Receivables	1,186,764,722	1,790,286,878
Net Cash Flow from Operating Activities	5,005,573,384	4,581,034,244


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Bonaventura P. Kiungo
CHAIRPERSON

Date 26/2/2026

26/02/2026
.....
Date


.....
Ms. Mwanahiba M. Mzee
EXECUTIVE DIRECTOR

Date 26/02/2026

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
OT650000 - AGRICULTURAL INPUTS TRUST FUND (AGITF)

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

	Budgeted Amount		Reallocations /Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)		Different Final Budget & Actual (B-A)
	Original Budget	TZS			TZS	TZS	
RECEIPTS							
Subvention from other Government entities	13,906,766,000.00		0	13,906,766,000.00	5,886,696,419	8,020,069,581	
Revenue from Exchange Transactions	1,838,666,667		0	1,838,666,667	1,595,440,454	243,226,213	
Premiums, Fees and Claims (Insurance)	0		0	0	3,537,095	(3,537,095)	
Other Revenue	0		0	0	16,020,047	(16,020,047)	
Financing Income	2,947,062,500		0	2,947,062,500	598,923,961	2,348,138,539	
Fees, Fines, Penalties and Forfeits	0		0	0	92,790,599	(92,790,599)	
Total Receipts	18,692,495,167		0	18,692,495,167	8,193,408,575	10,499,086,592	
PAYMENTS							
Wages, Salaries and Employee Benefits	2,328,534,361		0	2,328,534,361	1,642,577,457	685,956,904	
Use of Goods and Service	2,733,791,266		0	2,733,791,266	895,894,523	1,837,896,743	
Other Transfers	210,281,253		0	210,281,253	37,443,810	172,837,443	
Other Expenses	515,664,000		0	515,664,000	139,138,919	376,525,081	
Maintenance Expenses	113,420,002		0	113,420,002	68,677,554	44,742,448	
Loans Payment to other Parties	11,290,804,285		0	11,290,804,285	407,483,000	10,883,321,285	
Decrease in Deposit	0		0	0	2,814,546	(2,814,546)	
Acquisition of Property, Plant and Equipment	1,500,000,000		0	1,500,000,000	947,763,758	552,236,242	
Receipts from Sales of Government Assets	0		0	0	51,600,000	(51,600,000)	
Total Payment	18,692,495,167		0	18,692,495,167	4,193,393,567	14,499,101,600	
Net Receipts/Payments	0		0	0	4,000,015,008	(4,000,015,008)	

Net Receipts/Payments

[Signature]

Bonaventura P. Kiungo

Chairperson

Date: 26/2/2026

Ms. Mwanahiba M. Mzee

Executive Director

Date: 26/2/2026