



THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

TANZANIA FERTILIZER REGULATORY AUTHORITY

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

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National Audit Office,
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March 2025

AR/CG/TFRA/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

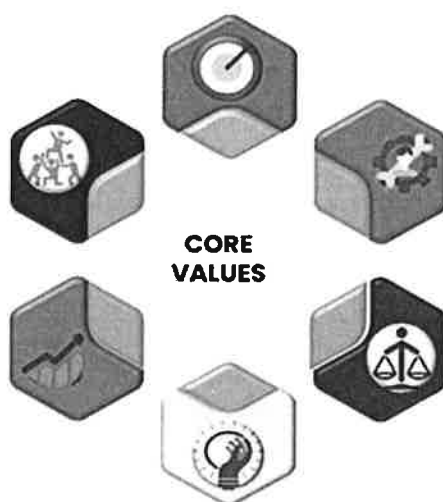
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

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.

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ABBREVIATIONS

Board	Board of Directors of TFRA
CAG	Controller and Audit General
GPSA	Government Procurement Services Agency
IITA	International Institute of Tropical Agriculture
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards on Supreme Audit Institutions
NAO	National Audit Office
NBAA	National Board of Accountant and Auditors
SUA	Sokoine University of Agriculture
TBS	Tanzania Bureau of Standards
TFRA	Tanzania Fertilizer Regulatory Authority
TFRS	Tanzania Financial Reporting Standard
TORITA	Tobacco Research Institute of Tanzania
TPRI	Tropical Pesticides Research Institute
TRIT	Tea Research Institute of Tanzania

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board of Directors,
Tanzania Fertilizer Regulatory Authority,
P.O. Box 732,
DAR ES SALAAM.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of the Tanzania Fertilizer Regulatory Authority, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the statement of changes in net assets, the 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 Tanzania Fertilizer Regulatory Authority as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled “Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements”.

I am independent of Tanzania Fertilizer Regulatory Authority 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 Directors' Report, statement of directors' responsibility, Declaration by the Head of Finance, and but does not include the financial statements and my audit report thereon which I obtained before the date of this audit 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 before 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 to design audit procedures that are appropriate in the circumstances but not to express 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, 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.

Further, Section 48(3) of the Public Procurement Act, Cap. 410 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 Tanzania Fertilizer Regulatory Authority for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matter described below, the procurement of goods, works and services by the Tanzania Fertilizer Regulatory Authority is generally in compliance with the requirements of the Public Procurement laws.

Provision of Services without valid contracts

My audit revealed the presence of service providers for security, cleaning, and catering at the TFRA headquarters without valid contracts. TFRA had entered into contracts with these service providers, but the contracts expired more than 12 months ago, and no new agreements were implemented contrary to Regulation 44 of the Public Procurement Regulation, 2013 which requires procuring entity to monitor the progress and timely completion of works per the terms of each contract.

According to procurement procedures, once a contract expires, the entity must initiate a new procurement process to allow all vendors to participate in a competitive bidding process. I am concerned about the absence of valid contracts for critical services like security, cleaning, and catering, which exposes TFRA to legal and financial risks.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

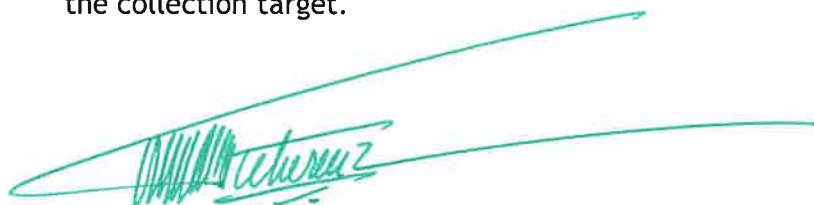
I performed a compliance audit on budget formulation and execution in Tanzania Fertilizer Regulatory Authority for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, the Budget formulation and execution of the Tanzania Fertilizer Regulatory Authority is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

Under collection of budgeted revenue from exchange transaction TZS 5,655,584,000
Section 58(b) of the Budget Act 2015 requires a person vested with authority for public revenue collection to be accountable for efficient collection, accounting, and reporting based on applicable law and taking precautions to prevent mismanagement of the revenue.

My audit of budget implementation for the financial year 2023/24 noted that TFRA planned to collect TZS 15,384,450,000 from its own revenue sources through exchange transactions. However, only TZS 9,728,866,000 was collected, equivalent to 62% of the target. As a result, the Authority fell short by TZS 5,655,584,000, equivalent to 38% of the collection target.



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



STATEMENT OF DIRECTORS' RESPONSIBILITIES

The provisions of the Directors' Incorporation Ordinance (Cap. 375) of 1956 require the Directors to prepare financial statements for each financial period that give a true and fair view of the entity's state of affairs at the end of the financial year and of its profit or loss.

The Directors are also obliged to ensure that the entity keeps proper accounting records that disclose, with reasonable accuracy, its financial position. They are also responsible for safeguarding the entity's assets.

The Directors accept 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 (IPSAS).

The Directors believe that the financial statements give a true and fair view of the entity's financial affairs and laws by International Public Sector Accounting Standards (IPSAS).

The Directors further accept responsibility for maintaining accounting records that may be relied upon in preparing financial statements and designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement.

Nothing has come to the Directors' attention to indicate that the entity will not remain a going concern for at least twelve months from the date of this statement.
Approved by the Board of Directors for issue and signed on its behalf by:



Dr. Anthony M. Diallo (PhD)
Board Chairman

Date: 05/03/2025

DECLARATION OF THE HEAD OF ACCOUNTS

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 and Accounts responsible for the preparation of financial statements of the entity concerned.

A Professional Accountant must assist the Board of Directors in discharging the responsibility of preparing financial statements that show a true and fair view of the entity's position and performance by applicable International Accounting Standards and statutory financial reporting requirements.

The Board of Directors has full legal responsibility for preparing financial statements, as described in the Directors' Responsibility statement on an earlier page.

I, CPA David Allan Dotto, being the Head of Finance and Accounts of Tanzania Fertilizer Regulatory Authority hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of Tanzania Fertilizer Regulatory Authority as on that date and that they have been prepared based on properly maintained financial records.

Signed by: David Allan Dotto 

Position: Manager of Finance and Accounts

NBAA Membership No: ACPA2011

Date: 04/03/2025

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF AGRICULTURE
TANZANIA FERTILIZER REGULATORY AUTHORITY**

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS Restated
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	35,170,232	1,727,248,581
Prepayments	69	40,409,501	303,671,863
Inventories	70	25,229,786	35,678,795
Total Current Asset		100,809,519	2,066,599,238
Non-Current Asset			
Property, Plant and Equipment	77	4,474,052,665	3,921,202,377
Intangible Assets	78	175,950,033	159,153,055
Receivables (Long Term)	87	412,503,056	333,278,360
Total Non-Current Asset		5,062,505,754	4,413,633,792
TOTAL ASSETS		5,163,315,273	6,480,233,030
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	204,456,504,460	262,533,489,850
Total Current Liabilities		204,456,504,460	262,533,489,850
TOTAL LIABILITIES		204,456,504,460	262,533,489,850
Net Assets		(199,293,189,187)	(256,053,256,820)
NET ASSETS			
Capital Contributed by:			
Taxpayers Funds		985,732,500	985,732,500
Accumulated Deficits		(200,278,921,667)	(257,038,989,320)
TOTAL NET ASSETS		(199,293,189,187)	(256,053,256,820)
			
Dr. Anthony M. Diallo (PhD)		05/03/2025	Joel R. Laurent
Chairman		Date	Executive Director

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STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024
2023/24 2022/23

	Note	TZS	TZS Restated
REVENUE			
Revenue			
Revenue Grants	16	213,804,724,796	100,000,000,000
Revenue from Exchange Transactions	17	9,728,865,660	17,150,894,269
Fair value Gains on Assets and Liabilities	24	10,232,623	0
Gain on Foreign Currency Translation	27	101,881,746	11,384,650
Premiums, Fees and Claims (Insurance)	30	193,889,791	208,690,499
Other Revenue	31	199,218,846	158,045,150
Subvention from other Government entities	32	2,119,147,335	1,999,268,212
Total Revenue		226,157,960,797	119,528,282,780
TOTAL REVENUE		226,157,960,797	119,528,282,780
EXPENSES AND TRANSFERS:			
Expenses			
Wages, Salaries and Employee Benefits	34	5,800,858,699	4,925,624,913
Use of Goods and Service	35	162,120,295,727	370,639,081,122
Maintenance Expenses	36	554,225,020	569,878,451
Other Expenses	52	187,506,797	381,986,897
Expected Credit Loss	54	0	10,232,623
Depreciation of Property, Plant, and Equipment	77	370,748,402	494,563,319
Amortization of Intangible Assets	78	14,258,519	17,798,519
Total Expenses		169,047,893,164	377,039,165,844
Transfer:			
Other Transfers	60	350,000,000	1,438,799,453
Total Transfer		350,000,000	1,438,799,453
TOTAL EXPENSES AND TRANSFERS		169,397,893,164	378,477,965,297
Share of Surplus of Associate and Joint Venture	108	0	0
Surplus /(Deficit) for the period		56,760,067,633	(258,949,682,516)

Dr. Anthony M. Diallo

Dr. Anthony M. Diallo (PhD)

Chairman

Joel R. Laurent

Joel R. Laurent

Date 05/03/25

Executive Director

THE UNITED REPUBLIC OF TANZANIA
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STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE YEAR ENDED 30 JUNE, 2024

	Tax Payer's Fund TZS	Accumulated Surplus/(Deficit) TZS	Total TZS
Opening Balance as at 01 Jul 2023	985,732,500	(257,038,989,320)	(256,053,256,820)
Addition Capital Injected	0	0	0
Other Reserve	0	0	0
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus/ Deficit for the Year	0	56,760,067,633	56,760,067,633
Closing Balance as at 30 Jun 2024	985,732,500	(200,278,921,687)	(199,293,189,187)
Opening Balance as at 01 Jul 2022	985,732,500	1,910,693,196	2,896,425,696
Addition Capital Injected	0	0	0
Other Reserve	0	0	0
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus/ Deficit for the Year	0	(258,949,682,516)	(258,949,682,516)
Closing Balance as at 30 Jun 2023	985,732,500	(257,038,989,320)	(256,053,256,820)


.....
Dr. Anthony M. Diallo (PhD)
Chairman

05/03/2025
.....
Date


.....
Joel R. Laurent
Executive Director

THE UNITED REPUBLIC OF TANZANIA
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CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Subvention from other Government entities	32	2,119,147,336	1,999,268,212
Revenue Grants	16	213,804,724,796	100,000,000,000
Revenue from Exchange Transactions	17	9,728,865,660	17,150,894,269
Premiums, Fees and Claims (Insurance)	30	193,889,791	208,690,499
Other Revenue	31	199,218,846	158,045,150
Total Receipts		226,045,846,429	119,516,898,130
PAYMENTS			
Wages, Salaries and Employee Benefits	34A	5,786,136,099	4,819,069,913
Use of Goods and Service	35A	220,118,292,347	108,400,695,621
Other Transfers	60	350,000,000	1,438,799,453
Other Expenses	52A	187,506,797	384,498,655
Maintenance Expenses	36	554,225,020	569,878,451
Advances and Loans Payments made to other parties	104	79,224,696	333,278,360
Total Payments		227,075,384,959	115,946,220,453
NET CASH FLOW (USED IN)/GENERATED FROM OPERATING ACTIVITIES		(1,029,538,532)	3,570,677,677
CASH FLOW FROM INVESTING ACTIVITIES:			
Investing Activities			
Advance Payment for Acquisition of Property Plant and Equipment	103	-	(180,000,000)
Acquisition of Property, Plant and Equipment	77	(743,598,691)	(1,988,996,951)
Acquisition of Intangibles	78	(31,055,497)	(29,540,074)
Total Investing Activities		(774,654,187)	(2,198,537,025)
NET CASH FLOW (USED IN) INVESTING ACTIVITIES		(774,654,187)	(2,198,537,025)
Net (Decrease)/Increase in cash and cash equivalent		(1,804,192,718)	1,372,140,652
Cash Surrendered to Holding Account		0	
Effect of Foreign Currency Changes	74	101,881,746	11,384,650
Cash and cash equivalent at the beginning of the period		1,737,481,204	353,955,902
Cash and cash equivalent at the end of the period		35,170,232	1,737,481,204

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

	2023/24	2022/23
	TZS	TZS
Surplus/ Deficit for the Period	56,760,067,633	(258,949,682,516)
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	14,258,519	17,798,519
Depreciation of Property, Plant and Equipment	370,748,402	494,563,319
Expected Credit Loss Impairment	-	10,232,623
Fair value Gains on Assets and Liabilities	(10,232,623)	-
Gain on Foreign Currency Translation	(101,881,746)	(11,384,650)
Add/ (Less) Change in Working Capital		
Inventories	10,449,009	2,386,409
Payables and Accruals	(58,076,985,390)	262,451,533,092
Prepayments	83,262,362	(111,490,760)
Receivables	(79,224,696)	(333,278,360)
Net Cash Flow from Operating Activities	(1,029,538,533)	3,570,677,677

THE UNITED REPUBLIC OF TANZANIA
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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 30 JUNE 2024

	Budgeted Amount		Final Budget (B)		Actual Amount on Comparison Basis (A)		Different Final Budget & Actual (B-A)
	Original Budget TZS	Reallocations/ Adjustments TZS	TZS	TZS	TZS	TZS	
RECEIPTS							
Subvention from other Government entities	152,916,358,569	0	152,916,358,569		2,119,147,336	150,797,211,233	(213,804,724,796)
Revenue Grants	0	0	0		213,804,724,796	213,804,724,796	5,655,584,167
Revenue from Exchange Transactions	15,384,449,827	0	15,384,449,827		9,728,865,660	5,655,584,167	(17,639,791)
Premiums, Fees and Claims (Insurance)	176,250,000	0	176,250,000		193,889,791	17,639,791	(199,218,846)
Other Revenue	0	0	0		199,218,846	199,218,846	(57,568,788,033)
Total Receipts	168,477,058,396	0	168,477,058,396		226,045,846,429	(57,568,788,033)	
PAYMENTS							
Wages, Salaries and Employee Benefits	8,232,631,932	(1,437,865,000)	6,794,766,932		5,786,136,099	1,008,630,833	(66,819,378,997)
Use of Goods and Service	152,525,048,350	773,865,000	153,298,913,350		220,118,292,347	1,770,804,973	124,393,230
Other Transfers	2,120,804,973	0	2,120,804,973		350,000,000	367,774,980	282,773,997
Other Expenses	301,900,027	10,000,000	311,900,027		187,506,797	(79,224,696)	4,002,300,425
Maintenance Expenses	828,000,000	94,000,000	922,000,000		554,225,020	31,055,497	(59,372,980,752)
Grants and Transfers	282,773,997	0	282,773,997		0	282,773,997	(1,804,192,719)
Advances and Loans Payment made to other parties	0	0	0		79,224,696	79,224,696	
Acquisition of Property, Plant and Equipment	4,185,899,117	560,000,000	4,745,899,117		743,598,692	4,002,300,425	(31,055,497)
Acquisition of Intangibles	0	0	0		31,055,497	31,055,497	
Total Payment	168,477,058,396	0	168,477,058,396		227,850,039,148	(59,372,980,752)	
Net Receipts/Payments	-	-	-		(1,804,192,719)	1,804,192,719	

Dr. Anthony M. Diallo (PhD)

Chairman

05/03/2025

Date

Joel R. Laurent

Executive Director

Controller and Auditor General

AR/CG/TFRA/2023/24