



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



**TANZANIA ENGINEERING AND MANUFACTURING DESIGN
ORGANISATION (TEMDO)**

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

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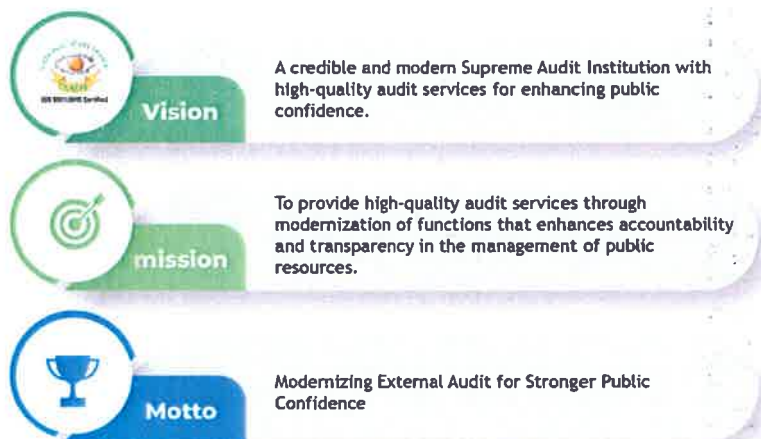
AR/PA/TEMDO/2024/25

About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto



Core Values



© This audit report is intended to be used by Tanzania Engineering and Manufacturing Design Organisation (TEMDO) 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

AIDS	Acquired Immune Deficiency Syndrome
ARCO	Audit and Risk Committee
CACO	Corporate Affairs Committee
CAG	Controller and Auditor General
CAMARTEC	Centre for Agricultural Mechanization and Rural Technology
CNC	Computer Numerical Control
CSP	Corporate Strategic Plan
EAD	Exposure at Default
ECL	Expected Credit Losses
ESG	Environmental, Social, and Governance
FVTSD	Fair Value through Surplus or Deficit
GDP	Gross Domestic Product
GHG	Greenhouse Gas
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
ISSB	International Sustainability Standards Board
ISSAIs	International Standards of Supreme Audit Institutions
LGA	Local Government Authority
LGD	Loss Given Default
MTEF	Medium Term Expenditure Framework
NBAA	National Board of Accountants and Auditors
NGO	Non-Governmental Organization
PAC	Public Accounts Committee
PD	Probability of Default
PE	Personnel Emoluments
PPRA	Public Procurement Regulatory Authority
SIDO	Small Industries Development Organization
SMEs	Small and Medium Enterprises
TCFD	Task Force on Climate-related Financial Disclosures
TECO	Board Technical Committee
TEMDO	Tanzania Engineering and Manufacturing Design Organisation
TZS	Tanzanian Shillings
VAT	Value Added Tax



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Chairperson,
Board of Directors,
Tanzania Engineering and Manufacturing Design Organisation (TEMDO),
P.O. Box 6111,
Arusha-Tanzania

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of the Tanzania Engineering and Manufacturing Design Organisation (TEMDO), 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 Tanzania Engineering and Manufacturing Design Organisation (TEMDO), 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.

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 Tanzania Engineering and Manufacturing Design Organisation (TEMDO), 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 **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 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 skepticism 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 Tanzania Engineering and Manufacturing Design Organization (TEMDO) for the year ended 30 June 2025 as per the Public Procurement Act, 2023, the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that, except for the matter described below, Tanzania Engineering and Manufacturing Design Organization (TEMDO) generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

i) Contracts not vetted by Legal officer TZS 432.41 million

My audit of procurement revealed that five awarded contracts for the procurement of goods, with a total amount of TZS 432,410,422, were not vetted by the legal officers of the Organization, contrary to Regulation 73(1) of the Public Procurement Regulations, 2024.

ii) Inadequate implementation of the Annual Procurement plan by 66% (TZS 3.52 billion)

Audit review of TEMDO's Annual Procurement Plan for 2024/25 showed that out of the planned procurements worth TZS 5,300,900,301, only TZS 1,775,797,410.98 (34%) were implemented by year end 30 June 2025, leaving TZS 3,525,102,890.02 (66%) unexecuted. This level of under-implementation is contrary to Regulation 79(3) of the Public Procurement Regulations, 2024, which requires procuring entities to accurately forecast their needs for goods, services, and works, especially for services or activities already included in the annual work plan and budget. Such underperformance could delay the delivery of essential goods, services, and works, affecting the organization's ability to achieve its operational goals.

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 Tanzania Engineering and Manufacturing Design Organization (TEMDO) for the year ended 30 June 2025 as per the Budget Act, Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained

timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

Based on the audit procedures performed, I conclude that, except for the matters described below, Tanzania Engineering and Manufacturing Design Organization (TEMDO) generally complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

i. Delay in Requesting of the Carryover of Unspent Balance TZS 521.07 million

During the year under review, I noted that, there was a delay of 37 days in requesting the carryover of unspent funds. This was established through the review of a carryover request letter with Reference No. TMD/TRC/2020/75 dated 22 July 2024, amounting to TZS 521,078,340. This submission was made 37 days after the deadline of 15 June 2024, contrary to the requirement of Regulation 21(1) of the Budget Regulations 2015. The funds were intended for the payment of suppliers and implementation of development projects.


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



TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE IN RESPECT OF THE FINANCIAL STATEMENTS

The Directors are responsible to ensure that TEMDO keeps financial statements that give a true and fair view of the state of affairs of the TEMDO as at the end of the financial year and statement of financial performance of the Organization for that year. The Auditors are responsible for reporting on these financial statements.

The Directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgments and estimates have been made in the preparation of the financial statements for the year ended 30 June 2025. The Directors also, confirm that the applicable International Public Sector Accounting Standard has been followed and that the financial statements have been prepared on a going concern basis knowing that on 15 December 2023 the Government issued notice of the intention to merge CAMARTEC, SIDO and TEMDO, by this notice the going concern of Tanzania Engineering and Manufacturing Design Organization was expected to cease on 30 June 2024, the process of merging is still ongoing, however, the final merging report and report of distribution of staff have been submitted to the Ministry of Industry and Trade for merging process.

The Directors are responsible to ensure that TEMDO keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of TEMDO.

They are also, responsible for safeguarding the assets of TEMDO and hence, for taking reasonable steps for the prevention and detection of fraud, errors, and other irregularities.

The Directors are also responsible for the maintenance of an adequate system of internal controls.

ON BEHALF OF THE ORDER OF THE GOVERNING BOARD


.....
Col. Eng. Joseph L. Simbakalia

CHAIRPERSON OF THE BOARD.

DATE: 21/2/2026
.....

TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

4.0 STATEMENT OF MANAGEMENT RESPONSIBILITY

Section 30 (4) of Public Finance Act Cap.348, requires management to prepare financial statements for each financial year, which gives a true and fair view of receipts and payments of the reporting entity as at the end of the financial year. It also requires Management to ensure the reporting entity keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of the reporting entity.

The Management accepts responsibility for the annual financial statements prepared by using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with International Public Sector Accounting Standards (IPSAS) Accrual Basis and the manner required by Accounting Circulars No. 2 and 5 of 2007/08.

The Management accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of the financial statements, as well as adequate systems of internal control. The Management is responsible for taking reasonable steps for the prevention and detection of fraud, error, and other irregularities.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period, and the record and underlying accounts provide a reasonable basis for the preparation of the financial statement for the period ending 30 June 2025. We accept responsibility for the integrity of the financial statements, the information it contains, and its compliance with the Public Finance Act Cap.348 and other instructions from the Treasury.

Procurement of goods works and consultancy and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act, 2023.

In our opinion, nothing has come to the attention of the management that there is any material misstatement of the Financial Statements in respect of the operations of the entity and will not remain a going concern for the next twelve months from the date of these statements.



.....
Eng. Prof. Frederick C. Kahimba
DIRECTOR

DATE: 21/2/2026

TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

**5.0 DECLARATION OF THE HEAD OF FINANCE OF TANZANIA ENGINEERING AND
MANUFACTURING DESIGN ORGANIZATION (TEMDO)**

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.20 of 1995, requires financial statements to be accompanied with a declaration issued by 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/Managements to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity 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 as under the Directors' Responsibility statement on an earlier page.

I **Getrude J. L. Ngelime** being the Head of Finance and Accounts Section of Tanzania Engineering and Manufacturing Design Organization (TEMDO), hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of Tanzania Engineering and Manufacturing Design Organization (TEMDO) financial transactions as on that date and that they have been prepared based on properly maintained financial records.



Signed by: - ACPA Getrude J. L. Ngelime
Position: Manager of Finance and Accounts
NBAA Membership No: ACPA 3576

Date: 21/2/2026

TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

5.0 FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		2024/25	2023/24
		TZS (000)	TZS (000)
ASSETS	Note		
Current assets			
Cash and cash equivalents	22	518,684	212,283
Receivables	24	422,264	251,150
Prepayments	25	203,350	18,888
Inventories	26	<u>1,924,983</u>	<u>1,602,299</u>
Total Current Assets		3,069,281	2,084,620
Non-Current Assets			
Property and Equipment	10	13,004,261	13,146,816
Total Non-Current Assets		<u>13,004,261</u>	<u>13,146,816</u>
TOTAL ASSETS		<u>16,073,542</u>	<u>15,231,436</u>
LIABILITIES			
Payables and accruals	27	1,946,221	1,561,808
Deferred Revenue Grants	28	<u>990,180</u>	<u>156,250</u>
Total Current Liabilities		2,936,401	1,718,058
NET ASSETS		<u>13,137,141</u>	<u>13,513,378</u>
NET ASSETS			
Taxpayer Fund		68,700	68,700
Accumulated Surplus		<u>13,068,441</u>	<u>13,444,678</u>
TOTAL NET ASSETS		<u>13,137,141</u>	<u>13,513,378</u>

The financial statements were approved for issue by the Board and signed on its behalf by:


Eng. Col. Joseph L. Simbakalia (Rtd)

CHAIRPERSON


Eng. Prof. Frederick C. Kahimba

DIRECTOR

DATE: 21/2/2026

TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

Revenue	Notes	2024/25 TZS (000)	2023/24 TZS (000)
Revenue Grants from Government	11	2,187,106	2,045,750
Revenue from sales of Goods	12	1,108,452	1,072,476
Other Revenue	13	99,792	95,721
Revenue - Other Government Entities	15	1,616,948	1,529,267
Reversal of ECL on Receivables	14	<u>751,443</u>	<u>0</u>
TOTAL REVENUE		<u>5,763,741</u>	<u>4,743,214</u>
EXPENSES AND TRANSFERS			
Wages, Salaries and Employee Benefits	16	2,338,283	2,199,189
Supplies and Consumables Used	17	2,826,238	1,659,775
Routine Repair and Maintenance Expenses	18	494,839	168,570
Other Expenses	19	198,835	131,799
Expected Credit Loss	20	9,758	208,320
Other Transfer	21	16,000	10,000
Depr. of Property and Equipment	10	256,025	244,592
TOTAL EXPENSES AND TRANSFERS		<u>6,139,978</u>	<u>4,622,245</u>
Surplus/(Deficit) for the period		<u>(376,237)</u>	<u>120,969</u>

The financial statements were approved for issue by the Board and signed on its behalf by:


Eng. Col. Joseph L. Simbakalia (Rtd)

CHAIRPERSON


Eng. Prof. Frederick C. Kahimba

DIRECTOR

DATE: 21/2/2026

TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

Details	Notes	Tax Payers Fund TZS (000)	Accumulated Surplus TZS (000)	Total TZS (000)
Balance as at 01 July, 2024		68,700	13,444,678	13,513,378
Deficit during the year		0	(376,237)	(376,237)
Balance as at 30 June 2025.		<u>68,700</u>	<u>13,068,441</u>	<u>13,137,141</u>
Balance as at 01 July 2023.		68,700	13,323,709	13,392,409
Surplus during the year		0	120,969	120,969
Balance as at 30 June 2024		<u>68,700</u>	<u>13,444,678</u>	<u>13,513,378</u>

The financial statements were approved for issue by the Board and signed on its behalf by:



Eng. Col. Joseph L. Simbakalia (Rtd)

CHAIRPERSON



Eng. Prof. Frederick C. Kahimba

DIRECTOR

DATE: 21/2/2026

TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

Cash Flows from Operating Activities	Notes	2024/25 TZS (000)	2023/24 TZS (000)
RECEIPTS			
Government Grants	30	4,794,234	3,229,267
Sale of Goods and Services	29	<u>1,993,143</u>	<u>1,381,527</u>
Total Receipts		<u>6,787,377</u>	<u>4,610,794</u>
PAYMENTS			
Salaries and Employee Benefits	31	2,565,898	2,132,919
Supplies and Consumables Used	32	3,248,936	2,485,171
Routine Repair and Maintenance	33	476,954	160,605
Other Expenses	34	49,960	158,351
Other Transfer	35	<u>16,000</u>	<u>10,000</u>
Total Payments		66,357,748	4,947,046
Net Cash Flow from/(Used) in Operating Activities		<u>429,629</u>	<u>(336,252)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property and Equipment	36	(113,470)	(31,537)
Net Cash Flow from Investing Activities		(113,470)	<u>(31,537)</u>
Increase /(Decrease) in cash and cash equivalent		<u>316,159</u>	<u>(367,789)</u>
Cash and Cash Equivalents at Beginning of Period		213,365	581,154
Cash and Cash Equivalents at end of Period	22	529,524	213,365

The financial statements were approved for issue by the Board and signed on its behalf by:


Eng. Col. Joseph L. Simbakalia (Rtd)
CHAIRPERSON

DATE: 21/2/2026


Eng. Prof. Frederick C. Kahimba
DIRECTOR

TANZANIA ENGINEERING AND MANUFACTURING DESIGN ORGANIZATION. (TEMDO)

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

Description	Original Budget TZS 000	Final Budget TZS (000)	Actual Amounts on Comparable Basis TZS (000)	Variance: Final Budget and Actual TZS (000)	Performance %
Funds Received from Government	6,290,698	6,290,698	4,794,234	(1,496,464)	76%
Revenue from Exchange Transactions	4,306,280	4,306,280	1,993,143	(2,313,137)	46%
Total Receipts	10,596,978	10,596,978	6,787,377	(3,809,601)	64%
Payments					
Wages, Salaries and Employee Benefits	3,726,726	3,726,726	2,565,898	1,160,828	69%
Supplies and Consumables Used	4,998,072	4,998,072	3,248,936	1,747,112	65%
Other Expenses	304,730	304,730	49,960	254,777	16%
Maintenance Expenses	1,151,990	1,151,990	476,954	675,037	41%
Other Transfers	69,300	69,300	16,000	53,300	23%
Property and Equipment	346,160	346,160	113,470	232,690	33%
Total Payment	10,596,978	10,596,978	6,471,218	4,125,760	61%
Net Receipts/(Payments)	0	0	316,159	316,159	
Cash and cash equivalent at beginning of period	0	0	213,365	213,365	
Cash and cash equivalent at end of period	0	0	529,524	529,524	

****Note: Explanations on material variances are found on Note No 46.**

The financial statements were approved for issue by the Board and signed on its behalf by:


 Eng. Col. Joseph L. Simbakalia (Rtd)
 CHAIRPERSON
 DATE: 21/2/2026

Eng. Prof. Frederick C. Kahimba
 DIRECTOR