



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



ISO 9001:2015 Certified

TANZANIA LIBRARY SERVICES BOARD

**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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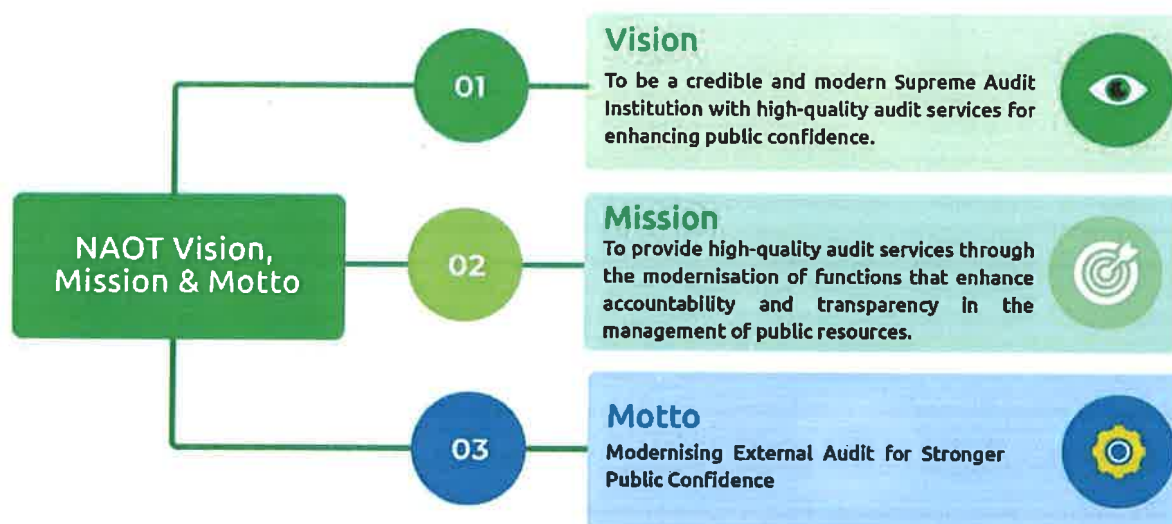
March 2025

AR/PA/TSLB/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

CAG	Controller and Auditor General
CCTV	Closed circuit Television
CPA	Certified Public Accountant
eGA	Electronic Government Authority
EIA	Environmental impact Assessment
GePG	Government electronic payment Getaway
HIV/AIDS	Human immunodeficiency Virus/Acquired Immune Deficiency
HR	Human Resource
HQ	Head Quarters
ICT	Information, Communication and Technology
IPSAS	International Public Sectors Accounting Standard
ISSAIs	International Standard of Supreme Audit Institutions
MUSE	Mfumo wa Uhasibu Serikalini
NHIF	National Health Insurance Fund
MTEF	Medium-Term Expenditure Framework
NBAA	National Board of Accountants and Auditors
NCD	Non-Communicable diseases
NCL	National Central Library
NEMC	National Environmental Management Council
NTA	National Training Award
OC	Other charges
OSHA	Occupational Safety and Health Authority
PATA	Publishers Association of Tanzania
PSSSF	Public Service Social Security Fund
PPP	Private Public Partnership
PLWHIV/AIDS	People living with HIV/AIDS
SLADS	School of Library Archives and Documentation Studies
TLSB	Tanzania Library Services Board
TZS	Tanzanian Shillings
NeST	National e-Procurement System of Tanzania
VAT	Value Added Tax



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Chairperson of the Board of Directors,
Tanzania Library Services Board,
Bibi Titi/ Azikiwe Street,
PO Box 9283,
Dar es Salaam.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Library Services Board (TLSB), which comprise the statement of financial position as at 30 June 2024, 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 Tanzania Library Services Board 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 TLSB 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 report by those charged with governance, statement of responsibility of those charged with governance 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 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 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.

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 Library Services Board 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 matters described below, procurement of goods, works and services of Tanzania Library Services Board is generally in compliance with the requirements of the Public Procurement laws.

Under-implementation of Annual Procurement Plan by TZS 5,500,000,000

Regulation 131(4)(b) of the Public Procurement Regulations, 2013 as amended by regulation 42 of the Public Procurement (amendment) Regulations, 2016 requires a procuring entity to procure common use items and services from tenderers awarded framework agreements by GPSA through placing of call off orders prepared by the Procurement Management Unit and approved by the accounting officer or any delegated officer. Contrary to the regulation above, Tanzania Library Service Board had under implementation of the annual procurement plan due to delay in obtaining approval from the Ministry of Finance (MOF) for spending TZS 3 billion in Construction of Mwanza Regional library. Further, non- implementation of projects worth TZS 2.5 billion for construction of Chato District Library, renovation of Tanga Regional Library and Central Library and rehabilitation of SLADS infrastructure was due to non-release of the funds by the Government.

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 Tanzania Library Services Board 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, Budget formulation and execution of Tanzania Library Service Board is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

Under release of government funds

The approved budget for 2023/24 for Tanzania Library Services Board was TZS 16,037,660,720 whereby TZS 14,222,660,720 was Non-exchange (Government Grants) and TZS 1,815,000,000 was for exchange revenue. However, the amount collected during the year against approved budget was TZS 11,709,905,546 which includes TZS 10,750,899,960 from Non-exchange (Government and other Grants) and Exchange revenue of TZS 944,151,136.



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



TANZANIA LIBRARY SERVICES BOARD (TLSB)

2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2024

INTRODUCTION

Tanzania Library Services Board is a Parastatal organization under the Ministry of Education, Science and Technology. It was established by the Tanzania Library Services Board Act No. 6 of 1975. TLSB continues to exist as a corporate body, having perpetual succession and a common seal. It gets operational funds through Government budget support and from its own source collections for the implementation of the annual planned activities.

These Financial Statements have been prepared according to the Public Finance Act and comply with International Public Sector Accounting Standards (IPSAS). The report covers the period from 1 July 2023 to 30 June 2024.

During the year the Government approved TZS 14,222,660,720 for TLSB as Government Subvention, TZS 4,548,833,000 was for Personnel Emolument (PE) and TZS 6,256,177,721 was for development projects. The budget approved for Own Source revenue was TZS 1,815,000,000. The budget approved for other charges (OC) was TZS 3,417,649,999. The development project funds included a carryover budget for development fund for the year 2022/2023 of TZS 756,177,721 leading to a total approved budget for the year 2023/24 of TZS 16,037,660,720.

By the end of June 2024, TLSB had collected TZS 11,731,123,289 comprising TZS 2,214,511,666 for OC, TZS 5,557,936,704 for PE, TZS 2,978,451,589 for development project and TZS 944,151,136 from own source.

Out of the amount received, TLSB spent TZS 10,072,670,113 whereby TZS 6,642,982,888 was spent for wages, salaries and employee benefits, TZS 2,527,775,854 was spent for operational expenses and TZS 901,911,371 was for acquisition of assets.

VISION STATEMENT

“To be a leading class public institution that continuously expands the capacity of Tanzanians to learn and access information through a nation-wide network of libraries”.

MISSION STATEMENT

“To provide and disseminate quality information resources and services to the Tanzanian public for educational, informational, cultural, and recreational purposes”.

MAIN FUNCTIONS

- To promote, establish, equip, manage, maintain and develop libraries in the United Republic;
- To set up, establish, equip, manage, maintain and develop documentation centers and to provide documentation services;

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- To provide facilities for the study of, and for training in, the principles, procedure, and techniques of librarianship, and such other related subjects as the Board may from time to time decide;
- To conduct examinations and to grant diplomas, certificates and other awards of the Board;
- To sponsor, arrange and provide facilities for conferences and seminars.
- To initiate, sponsor, participate in, finance and assist in campaigns for the eradication of illiteracy;
- To sponsor, promote, assist and engage in the production of books and other literary works;
- To assume responsibility for the revival, production and preservation of indigenous and traditional literary works;
- To advise the Government and parastatal institutions on all matters relating to library and documentation services;
- To provide advisory services and financial and technical assistance necessary for or incidental to the proper and efficient development of enterprises engaged in the production of books and other literary works.

BOARD STRATEGIC OBJECTIVES

During the year under review, TLSB implemented the following strategic objectives as the strategic plan of 2021/2022 - 2025/2026:

- A) HIV/AIDS supportive services.
- B) Enhancement in the implementation of National anticorruption strategy.
- C) Modernization of Tanzania Library Services
- D) Improvement in Governance and Resource Management.
- E) Strengthening of organizational capacity to deliver its mandate

During the year ended 30 June 2024, the following were achieved as per strategic objectives:

Table 1: Strategic objectives.

Objective	Objective description	Achievement	Percentage
A	HIV/AIDS and NCD	The interventions to fight for HIV/AIDS are in place in all 43 TLSB working stations. i) Awareness on HIV/AIDS and NCD were provided to TLSB staff, and ii) Four staff living with HIV/AIDS were supported with food supplements.	61.9%
B	Effective implementation of the national anticorruption strategy	i) Corruption awareness has been provided to TLSB staff; and ii) 15 Complaints were received, registered and resolved.	66.3%

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C	Modernization of Tanzania Library Services.	<p>Integration of ICT in Library Operations:</p> <ul style="list-style-type: none"> i) Training on computer basics, troubleshooting and security was conducted to 12 upcountry Libraries (6 regions and 6 districts), that are Arusha, Shinyanga, Singida, Pwani, Lindi, Katavi, Ruvuma, Tunduru, Mbulu, Ruangwa, Masasi and Mtwara respectively. ii) Network and Hardware infrastructure at Head Quarter offices and Regional Libraries maintained; iii) The development of an Integrated National Digital Library System (iNDLS) (In collaboration with the e-GA) was completed. iv) Familiarization of the system to the stakeholders such as Editors, Authors and Publishers was conducted. v) Government shared online solutions (eg MUSE, PLANEREP, GMS, PEPMIS, e-Office, GePG) were supported and maintained, employees mail accounts were maintained. <p>Marketing Campaign</p> <ul style="list-style-type: none"> i) TLSB staff participated in Sabasaba exhibition; ii) A media campaign was done via TV, radio and social media platforms such as WhatsApp, YouTube, and Instagram in order to raise awareness to customers and other stakeholders on how to access and use library resources. <p>Publications</p> <ul style="list-style-type: none"> i) Legal deposit materials 1,310 from publishers and authors were acquired; ii) Discussion with publishers, editors, writers, and producers issue related to legal deposit at Mwanza Regional was conducted; iii) ISBN 2194 to publishers and authors was issued iv) ISSN 47 Institutions was issued v) Newspaper 6,634 from publishers through legal deposit law was received vi) Journals 78 from publishers through legal deposit law was received 	42.1%
D	Improvement in Governance and Resources Management		79.6%

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		<p>vii) 3,207 users were satisfied with the quality services provided, 607 authors were registered,</p> <p>Governance:</p> <ul style="list-style-type: none"> i) Three (3) Board meetings and its committee meetings (PFA, Professional and Academic, Audit) and Four special Boarding meeting were conducted, and; ii) One (1) TLSB workers council meeting, ten (10) management and other administrative meetings were conducted. <p>Compliance:</p> <ul style="list-style-type: none"> i) Four (4) Audit committee meeting were conducted where by three (3) ordinary and one (1) special meeting; ii) TLSB procurement plan was prepared and uploaded into NeST; iii) 10 Budget committee meetings were held; iv) Coordinating CAG 2023/2024 statutory audit and IAG audit issues was conducted; v) Four (4) internal Audit reports were prepared and submitted to the Internal Auditor General. 	
E	Improvement Organization Capacity to Deliver its Mandate	<p>Capacity Building:</p> <ul style="list-style-type: none"> i) Three (3) TLSB staff were supported to attend long course and 128 TLSB staff were facilitated to attend short course, seminars and continuously Proficiency; <p>Operational Tools: HR tools developed and implemented includes;</p> <ul style="list-style-type: none"> a) Staff rules and regulations b) Scheme of services, and c) TLSB training policy <p>Staff Welfare:</p> <ul style="list-style-type: none"> i) Statutory entitlement was provided to 11 management staff and other 22 employees were facilitated; ii) The TLSB workers council meeting for the year 2023/2023 was conducted, and iii) 43 TLSB stations were provided with essential working tools. (Computers, printers, stationeries, file cabinet, laptop, photocopier, scanner, and UPS). <p>Teaching and Learning:</p> <ul style="list-style-type: none"> i) Verification of new students' academic year 2023/2024 were facilitated; ii) Four (4) councils meeting were conducted; 	71.6%

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		<p>iii) Internal practical in Library and Records management were conducted to students;</p> <p>iv) Two (2) new curricula were prepared and approved by NACTVET;</p> <p>v) Field research supervision to SLADS student were conducted, and</p> <p>vi) Consultancy to 145 secondary schools were conducted.</p> <p>Monitoring and Evaluation:</p> <p>i) Inputting the objectives, target and activities into the PEPMIS system in each department and unit was conducted;</p> <p>ii) Action plan and cash flow was prepared and submitted to the Ministry of Education;</p> <p>iii) Quarterly and annual implementation report was prepared, and</p> <p>iv) Twelve (12) budget committee meeting were held;</p> <p>v) The concept note for additional ceiling budget was prepared and presented as a result of increased budget for 2.1 billion.</p> <p>Implementation of Development Projects:</p> <p>i) The rehabilitation of Ruvuma Regional Library is on progress;</p> <p>ii) The construction of the late John Magufuli's Memorial Library at Chato District is on progress;</p> <p>iii) The construction of integrated National Digital Library System and user testing and training was done, and</p> <p>The rehabilitation of Tanga Regional Library is on progress.</p>	
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TLSB plans to undertake the following activities during the year 2023/2024:

- (i) Proceed with Construction of Chato and Mwanza libraries;
- (ii) Renovation of SLADS, Ruvuma, Mara, Mtwara and Tanga Regional Library;
- (iii) Proceeding with the establishment of National Digital Library and Library management information system;
- (iv) Introducing a new curriculum and establishing new programs at the School of Library, Archives and Documentation Studies (SLADS);
- (v) Establishment of community Library services to increase the number of customers/library users;
- (vi) Acquisition of library materials from 2 billion allocated for the financial year 2024/2025;

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- (vii) To identify and prioritize projects/activities depending on the financial capability and identify new sources of revenue and involvement of various stakeholders in the implementation of planned activities through Public Private Partnership (PPP);
- (viii) Prepare TLSB regulations and By Laws, and
- (ix) Review of staff Regulations and Financial Regulations.

LIBRARY SERVICES OPERATIONS

During the year under review a summary of the Library Operations were as follows;

Table 2 : Library operation

Library Books	Target 2023/24	Actual 2023/24	Percentage of the target 2023/24	Actual Percentage 2022/23
Books received from Donors	30,000	259,698	835	90.58
Books received for legal deposit	2,500	1,310	52.4	52.28
Books distributed to stakeholders	8,000	4,695	58.68	26.25
Books distributed to regional and District public libraries	22,000	912	4.14	48.61
Newspapers received for legal deposit.	2,500	6,634	265.36	44.91
Consultation to institutions	200	122	61	53.33
Consultation to Schools	100	76	76	65

Source: TLSB report from Director of Library operations.

Library Users

The targeted number of library users for the year 2023/24 was 600,000 while the actual total number of library users who visited TLSB service points was 503,251 representing 83.88 per cent of the overall target as shown below:

Table 3: Library users

Gender	Target 2023/24	Actual 2023/24	Percentage of the target 2023/24	Actual 2022/23
Male	300,000	209,856	69.95	250,257
Female	300,000	293,395	97.79	240,000
Total	600,000	503,251	83.88	490,257

Source: TLSB report from Director of Library operations.

NOTE:

The increase in the number of library users for the year 2023/24 was attributable to the following factors;

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- (i) Improved library environment;
- (ii) Increase of library reading materials, and
- (iii) Awareness made in different occasions such as exhibitions.

DONORS

The Board did not budget for any grant during the year 2023/24. However, the Board received revenue grants from various donors for 259,938 books worth TZS 6,073,560,252 as follows:

- (i) **Book Aid International**
During the year 2023/24 TLSB received aid for 40,521 books worth TZS 4,786,097,235.
- (ii) **Ape Network**
During the year 2023/24 TLSB received aid for 10,029 books worth TZS 30,434,965.
- (iii) **Alhamadiyya Muslim Jamaat Tanzania**
During the year 2023/24 TLSB received aid for 29 books worth TZS 118,450.
- (iv) **Nexia Tanzania**
During the year 2023/24 TLSB received aid for 65 books which are non-priced publications.
- (v) **Tanzania Institute of Education (TIE)**
During the year 2023/24 TLSB received aid for 13,655 books worth TZS 118,450 and 162 books which are non-priced publications, total of books received from TIE were 13,817.
- (vi) **ALAF**
During the year 2023/24 TLSB received aid for 200 books worth TZS 5,000,000.
- (vii) **MDM - Law Groups**
During the year 2023/24 TLSB received aid for 2 books worth TZS 95,000.
- (viii) **Room to Read**
During the year 2023/24 TLSB received aid for 1,978 books worth TZS 45,000,000.
- (ix) **Private Donors**
During the year 2023/24 TLSB received aid for 7,996 books worth TZS 728,000.
- (x) **Tanzania Institute of Education (TET)**
During the year 2023/24 TLSB received aid for 165,308 books worth TZS 1,168,980,271.
- (xi) **Mzumbe University**
During the year 2023/24 TLSB received aid for 10,535 books worth TZS 103,746,461.

MANAGEMENT

The management of Tanzania Library Services Board is under the Director General. The TLSB has four directorates headed by directors and the School of Library Archives and Documentation Studies by a Principal as listed hereunder:

Directorates

- Planning,
- Human Resources and Administration,
- Finance,

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- Library operations, and
- School of Library Archives and Documentation Studies.

Units

- Procurement management
- Legal,
- ICT,
- Public Relations.

ENVIRONMENTAL CONSERVATION

The Board is striving to ensure that the environment in which it operates is fully protected from the damaging effects of human activity and also to protect all those who will use the premises.

Actions which have been taken so far are as follows;

- (i) Installation of fire extinguishers and training on use during the occurrence of fire.
- (ii) Cleaning and removing garbage in all its library buildings, covering both National Library and regional libraries ensuring that the buildings and the compounds are kept clean and safe for staff and the public who use those buildings.
- (iii) Digital transformation of TLSB operations and activities which is geared to improve access to library resources and materials to the public to ensure efficiency in resource sharing and the support remote learning.
- (iv) The Board demonstrated commitment to environmental impact assessment (EIA) standards by adhering to 50% of the licenses' requirement, including obtaining building permit EIA from National Environment Management Council (NEMC), integration of energy efficient system and eco-friendly building materials, soil testing; and adherence to Occupation Safety and Health Authority (OSHA) protocols by ensuring the presence of safety equipment at the building sites to prevent and control hazards as well as carrying out safety training.
- (v) Use of e-office system which reduces the use of papers and thus protecting the environment.

GENDER PARITY

The Board gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe, religion, and disability which does not impair ability to discharge duties. During financial year 2023/24 there were a total of 298 employees (205 women and 93 men).

HIV/AIDS

The issue of HIV/AIDS is given due weight. Seminars and workshops were conducted to sensitize staff on the dangers of the epidemic. The Board also gives financial support of TZS 200,000 per

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month to each affected staff as a way of taking care of them. The TLSB also has an HIV/AIDS policy to guide staff on how to handle challenges related to HIV/AIDS in the organization.

ANTI CORRUPTION

The Board exercises all possible measures to ensure that corruption is not given room to exist. The TLSB has in place an ethical code of conduct and the Board ensures that management and all staff comply with the ethical conduct by conducting awareness seminars on ethical issues, availability of posters which prohibit corruption and creating awareness on corruption matters.

RELATED PARTY TRANSACTIONS

Related party transactions or balances that require disclosure in accordance with IPSAS include the personnel emoluments of the key Management. These are disclosed in note 15.

EMPLOYEES WELFARE

The relationship between employees and management continued to be in good harmony and conducive for the effective functions of the entity.

TLSB continued to provide leave fare, extra duty allowances and condolences assistance to the members of deceased staff despite financial constraints that had been experienced by the entity during the reporting period. Employees also continued to participate in the decision-making process through the Workers' Council and staff representation in Management Meetings and are always kept aware of the objectives of the entity and what are the management plans in achieving the targeted objectives.

EMPLOYEES BENEFITS

TLSB, employees are members of the Public Service Social Security Fund (PSSSF), National Health Insurance Fund (NHIF) and Workers Compensation fund. Both the employees and the Board contribute to the PSSSF and NHIF Fund. The Board's contribution to the pension fund, gratuity for those employees working under contract. Terminal benefits are directly charged to the income statement. During the year 2023/24 the amount of TZS 867,694,760 was spent by the Board with respect to employee contributions.

MEDICAL ASSISTANCE

TLSB provides first aid to staff in emergency cases. However, all employees are covered under the NHIF for substantive medical treatment.

STAFF TRAINING

During the year 2023/24 TLSB facilitated the following training;

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Table 4 : Staff training

S/N	Level of Education	Program pursued	FY 2023/2024 Sponsor			FY 2022/2023 Sponsor		
			TLSB/ Donors	Self	Total	TLSB/ Donors	Self	Total
i)	PHD	PhD. Inf. Studies	1	-	1	1	-	1
ii)	MASTERS	MPA, MBA, Msc Inf Studies, Msc HR, Msc AF	1	5	6	-	6	6
iii)	BACHELOR'S DEGREE	Librarianship	1	4	5	-	2	2
iv)	DIPLOMA	Librarianship	-	-	-	-	1	1
v)	Continuous Professional Development, long and short courses seminars	Employees participated in various short courses and seminars organized by TLSB and other Institutions.	192	2	194	148	-	148
Grand total			195	11	206	149	9	158

SCHOOL OF LIBRARY ARCHIVES AND DOCUMENTATION STUDIES (SLADS) ENROLMENT

During the year 2023/24 SLADS targeted to enroll 1,000. 400 students at NTA Level 4, 300 students at NTA Level 5 and 300 students at NTA Level 6 to make a total 1,000 students. The actual enrolment of students was as follows:

Table 5 : Actual enrolment of student.

Level	Target 2023/24	Actual 2023/24		% 2023/24	Prior year Actual 2022/23
NTA LEVEL 4	400	M	71	37	57
		F	78		113
		Total	149		170
NTA LEVEL 5	300	M	57	58	63
		F	118		124
		Total	175		187
NTA LEVEL 6	300	M	82	61	71
		F	101		91
		Total	183		162
Grand total	1,000		507	51	596

The decrease in enrolment at SLADS was due to the following reasons;

- (i) Shortage in funds for comprehensive marketing of the school
- (ii) Offering of only two courses
- (iii) Poor infrastructure at the school

TANZANIA LIBRARY SERVICES BOARD (TLSB)

CAPITAL STRUCTURE AND SOLVENCY

CAPITAL STRUCTURE

The main components of TLSB Capital is Government subvention, grants, Tuition fees and reserves.

SOLVENCY

The Board of directors has reasonable expectation that TLSB will continue to receive assistance from Government to remain in operational existence for a foreseeable future.

CORPORATE GOVERNANCE

TLSB is implementing the policy of good governance as advocated by the Government. It has put in place various mechanisms in the form of committees to assist management in the day-to-day running of the organization. The Board and its committees conduct regular meetings as scheduled.

At its meetings, the Board of Directors approved several important decisions such as the TLSB Planning and budget for year 2023/2024, TLSB Financial statements for the year 2022/2023, Staff promotions for the year 2023/2024, Recruitment and appointments of new staff, quarterly and annual report for year 2023/24, the procurement plan for 2023/2024, Audit Reports, Amendment of TLSB Act, New curriculum, Examination Regulations, Quality assurance policy and Board charter.

The Board of Directors delegates the day-to-day management of the business to the Director General assisted by a team of senior management. The Senior Management team is invited to attend Board meetings and facilitates the effective control of all the Board's operational activities.

a) BOARD OF DIRECTORS AND ITS COMMITTEES

The Board of Directors is composed of the Chairman who is appointed by the President of the United Republic of Tanzania, nine members appointed by the Minister of Education, Science and Technology and the Secretary who is the Chief Executive of the TLSB. The Council Directors were appointed for a term of three years effectively from 2 November 2021.

The composition of the Board of Directors is as follows:

Table 6 : Composition of the board of directors.

SN	Name of member	Position	Qualification	Age	Nationality	Appointed
1	Prof. Rwekaza S. Mukandala	Chairperson	PhD. Political Science	71	Tanzanian	11/03/2023
2	Prof. Edda T. Lwoga	Member	PhD. Inf. Studies	46	Tanzanian	02/11/2021
3	Dr. Abeid Francis Gaspar	Member	PhD. Accounting & Governance.	58	Tanzanian	02/11/2021

TANZANIA LIBRARY SERVICES BOARD (TLSB)

4	Dr. Esther Ndenje Sichele	Member	PhD. Inf. Studies	49	Tanzanian	02/11/2021
5	Dr. Innocent J. Karamagi	Member	PhD. Agric. & resource Economics	67	Tanzanian	02/11/2021
6	Mr. Simon Solomon Mahai	Member	M.A Education	82	Tanzanian	02/11/2021
7	Adv. Edwin Igenge	Member	LL.M (Corporate & Commercial Laws)	45	Tanzanian	02/11/2021
8	Bw. Frank Kheper Mbumi	Member	M.A Human Resource Management	55	Tanzanian	02/11/2021
9	Bi. Suzana Saverina Nussu	Member	M.A. Kiswahili	59	Tanzanian	02/11/2021
10	Dr. Mboni Amiri Ruzegwa	Secretary	PhD - Library & Inf. Science.	55	Tanzanian	N/A

a) TLSB BOARD COMMITTEES

The Board during the year 2023/24 in implementing and discharging its mandate of ensuring good governance and social responsibility to comply with different laws and regulations established the following committees:

i) AUDIT COMMITTEE

The members are shown in the table below:

Table 7 : Audit committee member.

S/N	Name of member	Position	Qualification	Nationality
1	Dr. Abeid Francis Gaspar	Chairperson	PhD. Accounting and Governance	Tanzanian
2	Adv. Edwin Igenge	Member	LL.M (Corporate and Commercial Laws)	Tanzanian
3	CPA. Prof. Sylvia Temu	Member	CPA, PhD. Business Administration	Tanzanian
4	Adv. Wambura Mkono	Secretary	LL.M Labour Laws	Tanzanian

During the year, the audit committee held 4 Audit Committee meetings.

Table 8 : Audit committee meetings

Name of member	Position	Date of the meeting			
		11 October 2023	17 January 2024	8 April 2024	11 July 2024
Dr. Abeid Francis Gaspar	Chairperson	Attended	Attended	Attended	Attended
Adv. Edwin Igenge	Member	Attended	Attended	Attended	Attended
CPA. Prof. Sylvia Temu	Member	Not Attended	Attended	Attended	Attended
Adv. Wambura Mkono	Secretary	Attended	Attended	Attended	Attended

Key issues discussed;

- The committee reviewed the internal audit report for the first quarter of the fiscal year 2023/2024 during the meeting held on 11 October 2023.
- The internal audit report for the second quarter of the fiscal year 2023/2024 was discussed in the meeting on 17 January 2024.

TANZANIA LIBRARY SERVICES BOARD (TLSB)

- c) The committee addressed the internal audit report for the third quarter of the fiscal year 2023/2024 in the meeting on 8 April 2024.
- d) The internal audit report for the fourth quarter of the fiscal year 2023/2024 was reviewed during the meeting on 11 July 2024.

ii) PLANNING, FINANCE AND ADMINISTRATION COMMITTEE

The members are shown in the table below:

Table 9 : Planning, Financing and administration committee member.

S/N	Name of member	Position	Qualification	Nationality
1	Dr. Innocent J. Karamagi	Chairperson	PhD. Economics	Tanzanian
2	Mr. Frank Kepher Mbumi	Member	M.A Human Resource Management	Tanzanian
3	Mr. Simon Solomon Mahai	Member	M.A Education	Tanzanian
4	Dr. Mboni Amiri Ruzegea	Secretary	PhD - Library & Inf. Science.	Tanzanian

During the year, the planning, finance and administration committee held 4 Committee meetings.

Table 10 : Planning, Financing and administration committee meetings.

Name of member	Position	Date of the meeting			
		11 October 2023	10 January 2024	22 April 2024	10 July 2024
Dr. Innocent J. Karamagi	Chairperson	Not Attended	Attended	Not Attended	Attended
Mr. Frank Kepher Mbumi	Member	Attended,	Attended	Attended,	Attended
Mr. Simon Solomon Mahai	Member	Attended	Attended	Attended	Attended
Dr. Mboni Amiri Ruzegea	Secretary	Attended	Attended	Attended	Attended

Key issues discussed;

- a) During the meeting held on 11 October 2023, the committee discussed the proposals for fuel allowances for heads of units and departments, as well as the special allowances for employees acting in various positions.
- b) On 10 January 2024, the committee reviewed the report from the consultant regarding the construction of the John Pombe Magufuli Memorial Library.

iii) ACADEMIC AND PROFESSIONAL COMMITTEE

The members are shown in the table below:

Table 11 : Academic and professional committee.

S/N	Name of member	Position	Qualification	Nationality
1	Prof. Edda T. Lwoga	Chairperson	PhD. Inf. Studies	Tanzanian
2	Dr.Esther Ndenje-Sichalwe	Member	PhD. Inf. Studies	Tanzanian
3	Bi. Suzana Saverina	Member	M.A. - Kiswahili	Tanzanian
4	Dr. Mboni Amiri Ruzegea	Secretary	PhD - Library & Inf. Science.	Tanzanian

TANZANIA LIBRARY SERVICES BOARD (TLSB)

During the year, the academic and professional committee held 2 Committee meetings.

Table 12 : Academic and professional committee meetings

Name of member	Position	Date of the meeting	
		12 December 2023	18 July 2024
Prof. Edda T. Lwoga	Chairperson	Attended	Attended
Dr. Esther Ndenje-Sichalwe	Member	Attended	Attended
Bi. Suzana Saverina	Member	Attended	Attended
Dr. Mboni Amiri Ruzgea	Secretary	Attended	Attended

Key issues discussed;

- In the meeting held on 12 December 2023, the committee received and verified the 31st meeting minutes from 29 May 2023. A key issue discussed was that the report on the availability of SLADS college accreditation should be submitted to the Board of Directors.
- On 18 July 2024, the committee received and verified the 34th meeting minutes from 23 April 2024.

TLSB BOARD OF DIRECTORS MEETINGS

During the financial year 2023/2024; TLSB Board of Directors performed their duties and responsibilities according to the Strategic plan of TLSB. They conducted three ordinary meetings and four extra ordinary meetings. The following are some of the activities and decisions performed by the Board of Directors:

a) Library services improvement

The Board of Directors reviewed and approved TLSB planning and budget, reviewing the proceedings of development projects such as;

- Renovation of the office building at HQ.
- Construction of JPM Memorial Library at Chato district in Geita Region.
- Development of the Integrated National Digital Library System by Tanzania Electronics Government Authority (e-GA).

b) Improvement in working conditions and staff welfare

In the period under review, the Board of Directors ensured that employees were promoted or re-categorized, hired, confirmed, provided with salaries and remunerations accordingly and were trained and developed to acquire new skills in order to improve performance. 73 employees were promoted, 293 staff were trained through seminars and short courses, 14 staff were supported to attend long courses and all received their salaries and remunerations accordingly.

TANZANIA LIBRARY SERVICES BOARD (TLSB)

c) Compliance to Laws, regulations, guidelines, procedures, and standards in the implementation of TLSB activities.

In the period under review the Board of Directors approved the following;

- i) TLSB's performance contract for 2023/2024.
- ii) TLSB's Plans and Budget for 2024/2025.
- iii) TLSB's Customer Service Charter.
- iv) TLSB's Procurement Plan 2024/2025.
- v) Guideline for the use of ISBN and ISSN numbers.
- vi) Institutional and Individual membership payment Guideline.

d) Improved internal control systems.

The Board of Directors through their meetings;

- i) Approved TLSB Annual internal audit and risk-based plan to ensure risk areas key control activities were periodically evaluated and tested.
- ii) Reviewed audit findings and internal control measures including post audit action plans, during the Board Meeting e.g. incorporating periodic project audits as part of the TLSB audit schedule.
- iii) Provided a risk management framework and procedures associated for effective management of risks.

e) Good governance for responsible conduct of public affairs and management of public resources

The Board of Directors ensured the presence of rule of law, integrity, responsiveness, accountability, confidentiality, and transparency in the administration of TLSB by providing supervisory advice and reinforcement by approving implementation of anticorruption strategy and disciplinary action commitments by the management.

f) Smooth running of Library operations

In the period under review, the Board of Directors oversaw and monitored the rehabilitation of the National Central Library and Ruvuma regional library and ensured the restoration and provision of friendly library services to the public. The Board directed the management to ensure that consultation for establishing the documentation centers and preservation of library information is done for both public and private libraries.

g) Monitoring and Evaluation

During the year under review, the TLSB Board of Directors conducted three project M & E meetings with project managers regarding the construction of the Chato Library in Geita region and monitor rehabilitation of Kigoma and Ruvuma Library. The goal was to access whether progress was aligned to outcomes and identify areas of improvement.

TANZANIA LIBRARY SERVICES BOARD (TLSB)

DIRECTORS INTERESTS

The Board of Directors interests are to effectively deliver on its function to ensure that better Library Services are developed and provided to the public in general and to reach people living in urban areas as well as those from rural areas without a conflict of interest.

TANZANIA LIBRARY SERVICES BOARD (TLSB)

COMMENTARY ON FINANCIAL STATEMENTS

a) INTRODUCTION

These Financial Statements have been prepared in accordance with the requirements of Section 25(2) of the Public Finance Act, Cap. 348 and are presented on the IPSAS Accrual Basis of Accounting. TLSB implemented its annual budget based on the Medium-Term Expenditure Framework (MTEF). Detailed and comparative information is shown to promote transparency to the relevant stakeholders regarding the performance of TLSB during the financial year 2023/24.

b) BUDGET PERFORMANCE

TLSB prepared an annual budget for Own Source Revenue, Recurrent Expenditure and Development Projects which was presented before the Parliament for approval through the Ministry of Education, Science and Technology.

The Government approved a total of TZS 14,222,660,720 for TLSB as Government Subvention, TZS 4,548,833,000 was for Personnel Emolument (PE) and TZS 6,256,177,721 was for development projects. The budget approved for Own Source revenue was TZS 1,815,000,000. The budget approved for other charges (OC) was TZS 3,417,649,999. The development project funds included a carryover budget for development fund for the year 2022/2023 of TZS 756,177,721 leading to a total approved budget for the year 2023/24 of TZS 16,037,660,720.

i) REVENUE

During the year 2023/24, the Government approved Own Source revenue collection budget of TZS. 1,815,000,000 for TLSB. By the end of June 2024, a total of TZS 944,151,136 was collected, which is equivalent to 52% of the approved budget for the year under review. The collected amount shows a decrease of TZS 379,649,840 equivalent to 29% compared to TZS 1,323,800,976 collected previous year 2022/2023.

During the year of review, The Government approved budget for Government subvention of TZS 16,037,660,723. At the end of year TLSB received a total of TZS 10,750,899,960 which is equivalent to 67% of the approved budget as follows TZS. 2,214,511,666 was for OC, TZS. 5,557,936,703 for PE, 2,978,451,589 for Development projects. The total received fund shows an increase of TZS 4,715,668,016 equivalent to 78% compared to TZS 6,035,231,942 received previous year.

There was shrinkage in numbers of readers due to rehabilitation of libraries like Kigoma and Ruvuma. Also, there was a decrease in the number of Tenants because 12 tenants were evicted due to long outstanding debts, decline in student enrolment, and few Hall hires. Also, insufficient internet access to Regional Libraries, and insufficient reading materials i.e books and other infrastructures partly contributed to the decline in readers.

TANZANIA LIBRARY SERVICES BOARD (TLSB)

Despite these challenges, the management continues to use existing electronic systems such as GePG, MUSE to enhance security and reliability of revenue collection. The rehabilitations that have taken place will attract more tenants and readers.

ii) EXPENDITURE

TLSB's expenditure for the year 2023/2024 was TZS 11,007,670,791 compared to TZS 10,021,554,806 in financial year 2022/23, which shows an increase of TZS 986,115,985. This increase was mainly attributed by increases of employee and related costs, an increase in supplies and consumables used compared to previous financial year.

iii) FINANCIAL POSITION

The Statement of Financial Position is a presentation of TLSB's state of affairs at the closure of the financial year.

iv) TOTAL NET ASSETS

During year under review TLSB has a total net asset of TZS 34,953,632,509 compared to TZS 30,272,914,737 in previous year, marking an increase of TZS 4,680,717,772 increase equivalent to 16%. This Increase was due to rehabilitations, construction of Libraries and books received from donors.

v) CURRENT ASSETS

The TLSB current assets reported in year 2023/24 was TZS 3,407,112,380 whereby TZS 1,371,171,544 was reported in financial year 2022/23, showing an increase of TZS 2,035,940,836 equivalent to 148%. The increase resulted from funds received for development projects, specifically for the rehabilitation of libraries and the construction of a new library in Chato District.

vi) NON - CURRENT ASSETS

Non-Current asset as of the year end amounted to TZS 37,580,901,538 compared to TZS 32,476,329,978 of previous year which is TZS 5,104,571,560 increase equivalent to 16%. This Increase was due to books received from donors.

vii) LIABILITIES

The total outstanding liabilities during the year amounted to TZS 6,034,381,409 compared to TZS 3,574,586,785 in previous year. This increase is attributable to development fund (Deferred income).

TANZANIA LIBRARY SERVICES BOARD (TLSB)

FINANCIAL PERFORMANCE

i) REVENUE

The total revenue during the year amounted to TZS 15,688,388,563 which has increased by TZS 2,434,477,525 equivalent to 18% from TZS 13,253,911,038 of previous year revenue. This increase is due to release of the development fund during the year for rehabilitation of Mwanza Library as well as books received from various donors.

ii) EXPENSES AND TRANSFERS

During the year, TLSB incurred total expenses amounted to TZS 11,007,670,791 compared to TZS 10,021,554,806 incurred in 2022/23 indicating a increase of TZS 986,115,985 equivalent to 10%.

In the year 2023/24 TLSB's performance improved to record a surplus of TZS 4,680,717,772 compared to surplus of TZS 3,232,356,232 in financial year 2022/23. The reason for this improvement was due to an increase in total revenue.

Table 8 : Expense and transfer

Description	Amount (TZS)
Surplus for the year 2022/23	3,232,356,232
Increase in total revenue	2,434,477,525
Increase in expenses	(986,115,985)
Surplus for the year 2023/24	4,680,717,772

iii) CHANGES IN NET ASSET/EQUITY

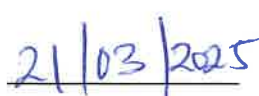
During the year ended 30 June, 2024 the Tanzania Library Services Board had a net asset of TZS 34,953,632,509 compared to previous year increase of TZS 30,272,914,737.

AUDITORS

The Controller and Auditor General is the statutory auditor of Tanzania Library Service Board (TLSB) by virtue of Article 143 of the Constitution of the United Republic of Tanzania as amplified under sections 32(4) of the Public Audit Act, Cap 418. Using the statutory mandate of Controller and Auditor General (CAG), PKF Associates was authorized to carry out the audit of TLSB financial statements for the financial year ended 30th June, 2024 for and on behalf of the Controller and Auditor General.



Prof. Rwekaza S. Mukandala
Chairperson



Date



Dr. Mboni A. Ruzegwa
Director General

TANZANIA LIBRARY SERVICES BOARD (TLSB)

3.0 STATEMENT OF RESPONSIBILITY OF THOSE CHARGED WITH GOVERNANCE

As required under section 25 (3) of the Public Finance Act 2001 with its subsequent amendments, the Directors are responsible to ensure that the entity prepares financial statements that give a true and fair view of the state of affairs of the TLSB as at the end of the financial year and of its income and expenditure and changes in net assets for the year. The auditor's responsibility is to express an opinion on the financial statements based on their audit.

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 the requirements of the International Public Sector Accounting Standards (IPSAS).

The Directors further accept responsibility for the maintenance of accounting records and adequate systems of internal controls which may be relied upon in the preparation of financial statements. The Directors are also responsible for safeguarding the assets of the entity and for taking reasonable steps for the prevention and detection of fraud, errors and other irregularities.

Nothing has come to the attention of the Directors to indicate that TLSB will not remain a going concern for at least the next twelve months from the date of this Statement.

This Statement was approved by the Board of Directors and signed on its behalf by:


Prof. Rwekaza S. Mukandala
Chairperson

21/03/2025
Date


Dr. Mboni A. Ruzegea
Director General

TANZANIA LIBRARY SERVICES BOARD (TLSB)

4.0 DECLARATION OF THE HEAD OF FINANCE OF TANZANIA LIBRARY SERVICES BOARD

The National Board of Accountants and Auditors (NBAA) according to the powers 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 with a declaration issued by the Head of Finance/Accounting 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/Management to discharge the responsibility of preparing financial statements of an entity showing a true and fair view of the entity's financial position and performance in accordance with applicable Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of the financial statements rests with the Board of Directors as stated under the Directors Responsibility Statement on the previous page.

I, **CPA. Patricia Sospeter Msirikale**, being the Director of Finance of Tanzania Library Services Board (TLSB) hereby acknowledge my responsibility of ensuring that the 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 these financial statements give a true and fair view position of Tanzania Library Services Board as of that date and that they have been prepared based on properly maintained financial records.

Signature: 

Position: **Director of Finance**
NBAA Membership No: **ACPA 3590**

Date: 21/03/2025


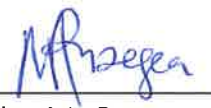
TANZANIA LIBRARY SERVICES BOARD (TLSB)

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		30 June24	Restated 30 June 2023
	NOTES	TZS	TZS
Assets			
Current assets			
Cash and cash equivalents	12	3,277,830,380	804,486,945
Trade and other receivables	10	129,282,000	552,844,037
Inventories	11	-	13,840,562
Total current asset		3,407,112,380	1,371,171,544
Non-current assets			
Property, equipment and books	9	37,580,901,538	32,476,329,978
Total assets		40,988,013,918	33,847,501,522
Current liabilities			
Trade and other payables	13	2,770,650,624	2,391,078,785
Deferred income	4	3,263,730,785	1,183,508,000
Total liabilities		6,034,381,409	3,574,586,785
Net assets		34,953,632,509	30,272,914,737
Net assets represented by:			
Capital contributed by:			
Taxpayer's capital fund		842,840,899	842,840,899
Accumulated surplus		34,110,791,610	29,430,073,838
Total equity		34,953,632,509	30,272,914,737

These financial statements were approved and authorized for issue by the board of directors' and were signed on its behalf by:

 Prof. Rwekaza S. Mukandala Chairperson	Date <u>21/03/2025</u>	 Dr. Mboni A. Ruzagea Director General
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TANZANIA LIBRARY SERVICES BOARD (TLSB)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	Restated 2022/23
	Notes	TZS	TZS
Revenue from non-exchange transactions			
Transfers from government - grants	3 (a)	8,670,677,175	10,184,487,139
Transfers from donors - gifts and services-in-kind	3 (a)	6,073,560,252	1,745,622,923
Revenue from exchange transactions			
Rendering of services - college fees	3 (b)	447,694,561	782,931,169
Rental revenue from facilities and equipment	3 (c)	496,456,575	540,869,807
Total revenue		15,688,388,563	13,253,911,038
Expenses			
Employee costs	5	(6,642,982,888)	(5,711,360,331)
Supplies and consumables used	8	(1,827,066,311)	(1,575,485,577)
Maintenance expenses	6	(68,388,116)	(32,117,216)
Depreciation on property equipment and books	9	(1,834,047,856)	(1,704,807,051)
Other expenses	7	(635,185,620)	(997,784,630)
Total expenses		(11,007,670,791)	(10,021,554,806)
Surplus for the year		4,680,717,772	3,232,356,232


Prof. Rwekaza S. Mukandala
Chairperson

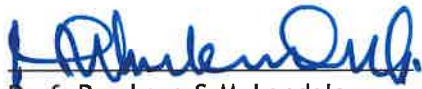
21/03/2025
Date


Dr. Mboni A. Ruzagea
Director General

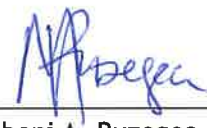
TANZANIA LIBRARY SERVICES BOARD (TLSB)

STATEMENT OF CHANGES IN NET ASSET AS AT 30 JUNE 2024

	Taxpayer's capital fund TZS	Accumulated surplus TZS	Total TZS
Year ended 30 June 2024			
At start of year 1 July 2023	842,840,899	29,430,073,838	30,272,914,737
Surplus the year		4,680,717,772	4,680,717,772
At end of year 30 June 2024	842,840,899	34,110,791,610	34,953,632,509
Year ended 30 June 2023			
At start of year 1 July 2022	842,840,899	26,197,717,606	27,040,558,505
Surplus for the year	-	3,232,356,232	3,232,356,232
At end of year 30 June 2023	842,840,899	29,430,073,838	30,272,914,737


Prof. Rwekaza S. Mukandala
Chairperson

21/03/2025
Date


Dr. Mboni A. Ruzagea
Director General


TANZANIA LIBRARY SERVICES BOARD (TLSB)

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	NOTE S	2023/24	2022/23
		TZS	TZS
Cash flow from operating activities			
Receipts			
Transfers from government	20	10,750,899,960	6,035,231,942
Revenue from exchange transactions - Rent income	21	916,925,412	1,133,996,254
		11,667,825,372	7,169,228,196
Payments			
Employee costs	22	(6,736,770,093)	(5,595,576,954)
Other expenses	25	(1,982,627,057)	(1,574,765,488)
		(8,719,397,150)	(7,170,342,441)
Net cash flow from operating activities		2,948,428,222	(1,114,246)
Cash flow from investing activities			
Cash payments for the purchase of property and equipment	9	(865,059,167)	(4,017,038,299)
Advance payment for purchase of property, plant and equipment	24	389,831,014	(416,071,014)
Net cash flow used in investing activities		(475,228,153)	(4,434,109,313)
Increase/(decrease) in cash and cash equivalents		2,473,200,069	(4,434,223,559)
Cash and cash equivalent at beginning of year		804,630,311	5,238,853,870
Cash and cash equivalent at end of year	12	3,277,830,380	804,630,311


Prof. Rwekaza S. Mukandala
Chairperson

21/03/2025
Date


Dr. Mboni A. Ruzagea
Director General

TANZANIA LIBRARY SERVICES BOARD (TLSB)

STATEMENT OF COMPARISON OF BUDGET AND ACTUALS AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Original budget	Reallocations/ adjustments	Final budget (B)	Actual amount on comparison basis (A)	Difference between final budget and actual (B-A)
	TZS	TZS	TZS	TZS	TZS
Receipts					
Subvention from other government entities	14,222,660,720	-	14,222,660,720	5,557,936,704	8,664,724,016
Revenue grants	-	-	-	5,192,963,256	(5,192,963,256)
Revenue from exchange transactions	1,815,000,000	-	1,815,000,000	944,151,136	870,848,864
Payments					
Wages, salaries, and employee benefits	(5,589,073,000)	(446,000,000)	(6,035,073,000)	(6,736,770,093)	701,697,093
Expenses	(5,114,524,200)	246,000,000	(4,868,524,200)	(1,982,627,057)	(2,885,897,143)
Development expenditure	(5,334,063,520)	200,000,000	(5,134,063,520)	(475,228,153)	(4,658,835,367)
	(16,037,660,720)	-	(16,037,660,720)	(9,194,625,303)	(6,843,035,417)
Net balance	-	-	-	2,500,425,793	(2,500,425,793)




Prof. Rwekaza S. Mukandala Date Dr. Mboni A. Ruzegwa
 Chairperson Director General

TANZANIA LIBRARY SERVICES BOARD (TLSB)

NOTES TO FINANCIAL STATEMENTS

1) General information

Tanzania Library Services Board (formerly Tanganyika Library Services Board) is a government owned Parastatal Organization established under the Tanzania Library Services Board Act of 1975. The Tanganyika Libraries Act, 1963 was repealed and replaced by the Tanzania Libraries Act, 1975 (Act No. 6 of 1975). Tanzania Library Services Board as is known today continues to exist as a body corporate having perpetual succession and a common seal. The headquarters of Tanzania Library Service Board is in Dar es Salaam plot number 1/1 along Bibi Titi Mohammed Street with regional libraries spread all over the country except for four regions namely Geita, Manyara, Simiyu and Coast (Pwani). The main functions of the organization is disclosed on Page 6 of these financial statements.

2) Financial Statements

In accordance with IPSAS 1, a complete set of financial statements has been prepared as follows:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Changes in Net Assets/Equity
- Statement of Cash Flow
- Statement of Comparison of Budget and Actual Amounts, and
- Notes to the financial statements, comprising a description of the basis of preparation and presentation of the statements, a summary of significant accounting policies, and other relevant information.

The accounting policies set out below have been consistently applied in the preparation of the financial statements throughout the period.

3) Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Organisation's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 9 of these financial statements. The financial statements have been prepared and presented in Tanzania shillings, which is the functional and reporting currency of the Organisation. The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, CAP 348. The accounting policies adopted have been consistently applied to all the years presented.

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a) Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	<p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>The adoption of IPSAS 41 had no material impact on the amounts reported in these financial statements. The adoption of IPSAS 41 has resulted in changes in the accounting policies for recognition, classification and measurement of financial assets, financial liabilities and impairment of financial assets.</p>
IPSAS 42: Social Benefits	<p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <p>(a) The nature of such social benefits provided by the Entity. (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.</p> <p>The Organisation does not have any social benefit scheme other than the mandatory defined contribution scheme (PSSF) as of 30 June 2024 and therefore the application of IPSAS 42 did not have any effect on the Organisation.</p>
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p>

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Standard

Effective date and impact:

c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.

d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.

These changes have been assessed and have no effect on the operations of the Organisation.

Other improvements to IPSAS

- IPSAS 22 Disclosure of Financial Information about the General Government Sector.
- IPSAS 39: Employee Benefits. Now deletes the term composite social security benefits as it is no longer defined in IPSAS.
- IPSAS 29: Financial instruments: Recognition and Measurement. Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1 July 2023.

These changes have been assessed and have no effect on the operations of the Organisation.

ii) The IPSAS Board has published the following new and amended standards:

Standard	Title	Effective date	Anticipated impact in year of adoption
IPSAS 43	Leases	1 January 2025	<p>Supersedes IPSAS 13 (Leases) and introduces the right-of-use model for lessees. On the basis of the right-of-use model, once the new standard has been adopted and the expiration of the validity of any transitional provisions has expired, most leases will be required to be capitalized, resulting in an increase in the amount of capitalized assets and the recording of related lease liabilities. Annual financial performance is expected to be broadly neutral as depreciation of leased assets and interest costs on the related lease liabilities will replace the currently recorded lease expenses.</p> <p>The impact of IPSAS 43 on the financial statements of the Organization upon adoption, including the impact of consequential amendments to other standards, is currently being assessed.</p>
IPSAS 45	Property, plant and equipment	1 January 2025	<p>This standard was developed to update principles drawn from IPSAS 17 - Property, Plant and Equipment (PPE), adding new guidance for heritage assets, infrastructure assets and measurement of PPE.</p> <p>The impact of elements of IPSAS 45 relating to heritage assets and the measurement of assets acquired through non-exchange transactions on the financial statements of Organization is currently being assessed.</p>

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Standard	Title	Effective date	Anticipated impact in year of adoption
IPSAS 46	Measurement	1 January 2025	<p>This standard was developed to help improve measurement guidance across IPSAS.</p> <p>The Organization is currently assessing the impact of IPSAS 46 on the relevant areas of the financial statements.</p>
IPSAS 47	Revenue	1 January 2026	<p>This standard sets out the accounting requirements for revenue transactions in the public sector and replaces IPSAS 9, 11 and 23.</p> <p>The Organization is currently assessing the impact of IPSAS 46 on the relevant areas of the financial statements.</p>
IPSAS 48	Transfer expenses	1 January 2026	<p>This standard sets out the accounting requirements for expenses arising from a transaction, other than taxes, in which an entity provides a good, service or other asset to another entity, without directly receiving any good, service or other asset in return.</p> <p>The Organization is currently assessing the impact of IPSAS 48 on the relevant areas of the financial statements.</p>
IPSAS 49	Retirement benefit plans	1 January 2025	<p>This standard cover accounting and reporting requirements for public sector retirement benefit plans to improve the transparency and accountability of those plans.</p> <p>The Organization is currently assessing the impact of IPSAS 49 on the relevant areas of the financial statements.</p>

b) Basis of preparation

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS). The financial statements have been prepared under the historical cost convention.

The preparations of the financial statements are in conformity with IPSAS's which requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Board's accounting policies.

Going concern

The financial performance of the Organization is set out in the report of those charged with governance and in the statement of income and expenditure. The financial position of the Organization is set out in the statement of financial position.

Based on the financial performance and position of the Organization and its risk management policies, the directors are of the opinion that the Organization is well placed to continue in

operations, existence for the foreseeable future and as a result the financial statements are prepared on a going concern basis.

c) Significant judgments and sources of estimation uncertainty

The preparation of the Organization's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting 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 described below. The Organization is based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Organization. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of property, plant and equipment are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Organization.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset.

Impairment of non-financial assets - cash generating assets

The Organization reviews and tests the carrying value of non-cash generating assets when events or changes in circumstances suggest that there may be a reduction in the future service potential that can reasonably be expected to be derived from the asset. Where indicators of possible impairment are present, the Organization undertakes impairment tests, which require the determination of the fair value of the asset and its recoverable service amount. The estimation of these inputs into the calculation relies on the use of estimates and assumptions. Any subsequent changes to the factors supporting these estimates and assumptions may have an impact on the reported carrying amount of the related asset.

d) Revenue

Revenue is recognized when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Organization and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Organization's revenue streams must also be met before revenue is recognized.

Revenue from non-exchange transactions

Non-exchange transactions are those where the Organization receives an inflow of resources ((i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

Except for services-in-kind, inflows of resources from non-exchange transactions are only recognized as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognized as assets are recognized as non-exchange revenue, to the extent that a liability is not recognized in respect to the same inflow.

Liabilities are recognized in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

Grants

The recognition of non-exchange revenue from grants depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e., present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the Organization to return the inflow of resources received if they are not utilized in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognized as non-exchange revenue as and when the 'conditions' are satisfied.

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Stipulations that are 'restrictions' do not specifically require the Organization to return the inflow of resources received if they are not utilized in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

e) Property, equipment and books

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Organization recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Leasehold land	No depreciation
Buildings	2%
Furniture and fittings	10%
Motor vehicle	20%
Computer equipment	12.5%
Electronic books	No depreciation
Reference books	10%
Generator	6.7%

The assets' residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

The Organization derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset

(calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

f) Impairment of non-financial assets

Impairment of non-cash generating assets

The Organization assesses at each reporting date whether there is an indication that a non-cash generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Organization estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

In assessing value in use, the Organization has adopted the depreciation replacement cost approach as it has determined this to be appropriate due to the nature of the assets. Under this approach, the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated based on such cost, to reflect the already consumed or expired service potential of the asset.

In determining fair value less costs to sell, the price of the assets in a binding arrangement in an arm's length transaction, adjusted for incremental costs that would be directly attributed to the disposal of the asset is used. If there is no binding agreement, but the asset is traded on an active market, fair value less cost to sell is the asset's market price less cost of disposal. If there is no binding sale agreement or active market for an asset, the Organization determines fair value less cost to sell based on the best available information.

For each asset, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Organization estimates the asset's recoverable service amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable service amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in surplus or deficit.

g) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model

for financial assets. The Organization does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Organization's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The Organisation classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Organisation's management model for financial assets and the contractual cash flow characteristics of the financial asset.

A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the Organisation classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is

recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the Organisation manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The Organisation assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 10.

The organisation's computation of Expected Credit Loss (ECL) requires the use of various assumptions, including but not limited to the probability of default (PD), loss given default (LGD), and exposure at default (EAD). These assumptions are crucial in determining the accuracy and reliability of the ECL calculation. To enhance transparency and compliance with accounting standards (i.e., IFRS 9), it is recommended that the financial statements include clear and detailed disclosures of the key assumptions and methodologies applied in the ECL computations. This should encompass the approach for assessing credit risk, the time horizon used, and any forward-looking economic factors considered, along with sensitivity analyses demonstrating the impact of varying assumptions.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

i) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Group.

j) Leases

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Organization. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

k) Provisions

Provisions are recognized when the Organization has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Organization expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The Organization does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The Organization does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Organization in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Related parties

The Organization regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Organization, or vice versa. Members of key management are regarded as related parties and comprise heads of departments and the board of directors.

m) Budget information

The annual budget is prepared on the accrual basis; that is, all planned costs and income are presented in a single statement to determine the needs of the Organization. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis or timing differences that would require reconciliation between the actual comparable amounts, and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. Explanatory comments are provided in the notes to the annual

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financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or underspending online items.

The annual budget figures included in the financial statements are for the Organization. These budget figures are those approved by the governing body both at the beginning of and during the year following a period of consultation with the public.

n) Restricted fund balance

Restricted fund comprises of funds that must be used only in accordance with the specific restrictions imposed by donors or donations which have been raised from individuals by way of a public appeal where the fundraising appeal made it clear that the funds were raised only for a specific purpose.

Any unused funds or funds used in excess of the restricted income recognized in the books of accounts are accumulated and transferred to the statement of financial position as restricted fund balance.

o) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

p) Deferred capital grants

Deferred capital grant represents funds received specifically for purchase of property, plant and equipment and inventories or the value of such property, plant and equipment that is granted to the Organization.

The initial capital grant amount is credited to deferred capital grant. The grant balance is amortized to income annually at an amount equal to the assets purchased with the grants.

q) Employee benefit obligations

The Organization and its employees contribute by paying on monthly basis agreed contributions to the Public Services Social Security Fund (PSSSF). The Organization's contributions to the defined contribution scheme are charged to statement of income and expenditure in the year to which they relate.

r) Taxation

The entity is a public interest entity not subject to corporate tax.

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The Organization deals in activities which are not for profit and therefore the management is of the view that the Organization would not be subject to tax. Therefore, no provision for current or deferred tax is recognized in these financial statements.

s) Comparatives

There were no changes in presentation in the current year.

NOTES TO THE FINANCIAL STATEMENTS

	2023/24 TZS	2022/23 TZS
3(a) Revenue from non-exchange transaction		
i) Transfers from government		
Conditional grants		
As at start of year	1,173,013,406	5,332,763,197
Capital grants received during the year	2,978,451,589	-
As at end of year	(3,263,730,785)	(1,173,013,406)
Amortization for the year (Note4(a))	887,734,210	4,159,749,791
Unconditional grants		
As at start of year	10,494,594	-
Recurrent grants received during the year	2,214,511,667	933,286,250
As at end of year	-	(10,494,594)
Amortization for the year (Note 4(a))	2,225,006,261	922,791,656
Civil servants' salary, Pension, NHIF and WCF	5,557,936,704	5,101,945,692
	8,670,677,175	10,184,487,139
ii) Transfers from donors-gifts and services-in-kind		
Unconditional grant		
Books received from external donors	6,073,560,252	1,745,622,923
3(b) Revenue from exchange transactions		
i) Rendering of services-School of Library, Archives and Documentation Studies		
Hostel accommodation service charge	-	64,500,000
Academic transcript fees	190,000	152,999
Application fees	1,460,000	2,370,100
Miscellaneous income	60,036,349	96,085,945
Identification fees	172,000	91,000
Tuition Fees	289,286,250	527,296,078
	351,144,599	690,496,122
ii) Other income		
Clearing and forwarding	-	15,890,000
Registration fees	90,875,801	71,706,247
Parking fees	5,636,161	4,794,000
Fines	38,000	44,800
	96,549,962	92,435,047

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	447,694,561	782,931,169
	2023/24 TZS	2022/23 TZS
3(c) Rental revenue from facilities and equipment		
Rent	445,087,472	461,354,667
Hall fees	44,575,000	69,430,000
Service charges	6,794,103	10,085,140
	496,456,575	540,869,807
4(a) Deferred capital grants (Conditional grants)		
As at start of year	1,173,013,406	5,332,763,197
Capital grants received during the year	2,978,451,589	-
Amortization for the year (Note 3 (a))	(887,734,210)	(4,159,749,791)
As at end of year	3,263,730,785	1,173,013,406
4(b) Deferred recurrent grants (Unconditional grants)		
As at start of year	10,494,594	-
Recurrent grants received during the year	2,214,511,667	933,286,250
Amortization for the year (Note 3 (a))	(2,225,006,261)	(922,791,656)
As at end of year	-	10,494,594
Total deferred grant income	3,263,730,785	1,183,508,000
	2023/24 TZS	2022/23 TZS
5 WAGES, SALARIES AND EMPLOYEE BENEFITS		
Civil servants	4,690,241,944	4,305,439,403
Public servant social security fund	703,536,292	645,815,910
National health insurance fund	140,707,258	129,163,182
Workers compensation fund	23,451,210	21,527,197
Electricity	6,760,000	23,398,403
Extra-duty	494,171,756	177,419,576
Food and refreshment	38,425,977	32,773,300
Furniture	64,000,000	16,000,000
Honoraria	164,076,394	99,815,000
Housing allowance	80,525,000	57,000,000
Leave travel	61,706,315	38,467,415
Moving expenses	60,004,310	59,003,521
Sitting allowance	102,664,000	71,447,424
Special allowance	-	10,800,000
Telephone	12,712,432	23,290,000
	6,642,982,888	5,711,360,331
6 MAINTENANCE EXPENSES		

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Cement, bricks and building materials	-	230,000
Computers, printers, scanners, and other computer equipment	-	275,000
Direct labour (contracted or casual hire)	30,471,500	11,695,000
Motor vehicles and watercraft	16,370,265	4,166,860
Outsourced maintenance contract services	21,546,351	14,750,356
Telephones and office PABX systems	-	1,000,000
	68,388,116	32,117,216
	2023/24	2022/23
7 OTHER EXPENSES	TZS	TZS
Contribution expenses	2,393,295	3,000,000
Audit fees	47,377,000	47,377,000
Bad and doubtful debt expenses	71,534,301	359,621,866
Burial expenses	16,000,000	13,500,000
Director's fee	96,200,000	82,400,000
Freight forwarding and clearing charges	7,804,822	5,000,000
Legal and consultancy fees	2,015,623	705,950
Quality assurance fees	7,230,000	23,761,000
Sundry expenses	43,897,832	54,659,061
Taxes levied by another level of government	340,732,747	407,759,753
	635,185,620	997,784,630
8 SUPPLIES AND CONSUMABLES USED		
Air travel tickets	37,011,106	5,462,423
Cleaning supplies	314,000	317,100
Computer supplies and accessories	20,500,100	127,879,540
Conference facilities	50,578,400	89,415,000
Diesel	110,114,108	89,329,907
Drugs and medicines	-	2,390,000
Educational radio and Tv broadcasting programming	500,000	1,900,000
Electricity	91,630,000	47,347,014
Entertainment	20,500,000	8,720,000
Examination expenses	10,020,000	3,252,500
Food and refreshments	104,692,005	123,044,586
Gifts and prizes	2,840,000	959,406
Ground transport (bus, train, water)	-	6,093,700
Ground travel (bus, railway taxi, etc)	167,977,955	104,366,227
Internet and email connection	15,098,560	60,527,341
Laundry and cleaning	-	998,800
Mobile charges	-	1,280,000
Newspapers and magazines	4,220,480	6,310,400
Office consumables (papers, pencils, pens and stationaries)	90,362,158	112,403,654
Outsourcing costs (includes cleaning and security services)	322,591,265	247,463,661
Per diem - domestic	572,132,651	300,169,389
Per diem - foreign	13,940,000	560,000
Postages and telegraphs	2,002,000	1,483,550

TANZANIA LIBRARY SERVICES BOARD (TLSB)

Printing and photocopying costs	45,677,694	28,407,563
Protective clothing, footwear and gears	-	1,123,418
Publicity	22,410,469	1,408,000
Remuneration of instructors	-	3,260,000
Rent - office accommodation	5,000,000	97,045,775
Rent of private vehicles	-	13,500,000
Software license fees	10,867,604	5,266,001
Special foods (diet food)	8,400,000	11,000,000
Subscription fees	12,983,981	8,580,000
Telephone charges (land lines)	-	193,129
Training allowances	-	1,736,918
Tuition fees	29,233,168	34,479,384
Uniforms and ceremonial dresses	2,940,000	1,150,000
Water charges	52,528,607	26,661,192
	1,827,066,311	1,575,485,578

TANZANIA LIBRARY SERVICES BOARD (TLSB)

9) Property, plant and equipment

Year ended 30 June 2024

	Leasehold Land	Buildings	Furniture & Fittings	Computer Equipment	Motor Vehicles	Reference & electronic books	Lending books	Work in progress	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost									
At start of year 2023	19,169,900,000	16,674,392,130	1,478,430,393	2,821,337,754	344,000,000	4,724,633,023	14,608,289,300	1,039,092,845	60,860,075,445
Additions	1,546,690	119,710,222	69,866,315	273,363,599	-	-	-	400,572,341	865,059,167
Additions in kind	-	-	-	-	-	6,073,560,249	-	-	6,073,560,249
Disposal	-	-	-	-	-344,000,000	-	-	-	-344,000,000
At end of year 2024	19,171,446,690	16,794,102,352	1,548,296,708	3,094,701,353	-	10,798,193,272	14,608,289,300	1,439,665,186	67,454,694,861
Accumulated Depreciation									
At start of year 2024	-	8,860,330,283	909,312,050	1,552,128,288	344,000,000	2,122,885,485	14,595,089,361	-	28,383,745,467
Charge during the year 2024	-	335,881,097	106,619,037	297,752,841	-	1,091,594,991	2,199,890	-	1,834,047,856
Eliminated on disposal	-	-	-	-	-344,000,000	-	-	-	-344,000,000
At end of year 2024	-	9,196,211,380	1,015,931,087	1,849,881,129	-	3,214,480,476	14,597,289,251	-	29,873,793,323
Net carrying amount	19,171,446,690	7,597,890,972	532,365,621	1,244,820,224	-	7,583,712,797	11,000,049	1,439,665,186	37,580,901,538

TANZANIA LIBRARY SERVICES BOARD (TLSB)

9) Property, plant and equipment

Year ended 30 June 2023

	Leasehold Land TZS	Buildings TZS	Furniture & Fittings TZS	Computer Equipment TZS	Motor Vehicles TZS	Reference & electronic books TZS	Lending books TZS	Work in progress TZS	Total TZS
Cost									
At start of year 2023	19,169,900,000	14,967,435,129	1,482,980,393	1,550,349,301	344,000,000	2,979,010,100	14,608,289,300	-	55,101,964,223
Additions	-	1,706,957,001	-	1,270,988,453	-	-	-	1,039,092,845	4,017,038,299
Additions in kind	-	-	-	-	-	1,745,622,923	-	-	1,745,622,923
Disposal	-	-	(4,550,000)	-	-	-	-	-	(4,550,000)
At end of year 2023	19,169,900,000	16,674,392,130	1,478,430,393	2,821,337,754	344,000,000	4,724,633,023	14,608,289,300	1,039,092,845	60,860,075,445
Accumulated Depreciation									
At start of year 2023	-	8,548,695,592	576,522,477	1,090,825,883	343,999,998	1,655,238,020	14,466,557,851	-	26,681,839,821
Charge during the year 2022	-	311,634,691	335,690,978	461,302,405	2	467,647,465	128,531,510	-	1,704,807,051
Eliminated on disposal	-	-	(2,901,405)	-	-	-	-	-	(2,901,405)
At end of year 2023	-	8,860,330,283	909,312,050	1,552,128,288	344,000,000	2,122,885,485	14,595,089,361	-	28,383,745,467
Net carrying amount	19,169,900,000	7,814,061,847	569,118,343	1,269,209,466	-	2,601,747,538	13,199,939	1,039,092,845	32,476,329,978

TANZANIA LIBRARY SERVICES BOARD (TLSB)

	2023/24 TZS	2022/23 TZS
10 Trade and other receivables		
Advance to suppliers	26,240,000	416,841,014
Staff advances and imprest	50,278,555	43,222,744
Receivable from exchange transactions	834,103,527	802,442,695
Provision for expected credit loss	(781,340,082)	(709,805,782)
	129,282,000	552,844,037
11 Inventories		
Building materials	-	12,326,162
Consumables	-	1,514,400
	-	13,840,562
12 Cash and cash equivalents		
Cash at bank		
Bank of Tanzania - 9925266571 & 9925261481	3,277,830,380	790,508,395
NMB - 2010110009	-	14,121,916
Provision for impairment of cash and cash equivalent	-	(143,366)
	3,277,830,380	804,486,945

For the purposes of the statement of cash flows, the year-end cash and cash equivalents comprise the following:

Cash and bank balances	3,258,927,778	48,452,590
Cash and bank balances for development expenditure.	18,902,602	756,177,721
	3,277,830,380	804,630,311

Restricted cash and bank balances comprises of cash and bank accounts whose use is restricted to activities of the specific donor or project.

13 Trade and other payables		
Trade payables	1,395,190,256	1,322,202,802
Retention fees	36,991,892	36,991,892
Net trade payables	1,432,182,148	1,359,194,694
Accruals and other payables	566,359,474	170,422,992
Employee related obligations	570,766,139	664,553,344
Deposits	201,342,863	196,907,755
Total	2,770,650,624	2,391,078,785

TANZANIA LIBRARY SERVICES BOARD (TLSB)

	2023/24 TZS	2022/23 TZS
14 Reconciliation of net cash from operating activities		
Cash receipts from government (Note 20)	10,750,899,960	6,035,231,942
Cash received from customers (Note 21)	916,925,412	1,133,996,254
Advance payment (Note 24)	389,831,014	(416,071,014)
	12,057,656,386	6,753,157,182
Cash paid for operating expenses	(1,982,627,057)	(1,574,765,488)
Cash payments wages, salaries, and employee benefits	(6,736,770,093)	(5,595,576,953)
	3,338,259,236	(417,185,260)

15 Capital commitments

Contractual commitments for the acquisition of assets

The following is the list of planned projects for implementation during the year 2023/24 as confirmed from handlers

Details of the project	TZS
Library Books	2,000,000,000
Rehabilitation of Ruvuma Library	200,000,000
Rehabilitation of Mara Library	170,000,000
Rehabilitation of Mtwara Library	30,000,000
SLADS	700,000,000
Tanga	500,000,000
Mwanza	2,978,471,589
Chato Phase II	238,506,430
	6,816,978,019

16 Contingent liabilities

The directors are not aware of any contingent liabilities against the Organisation as at the date of this report

17 Correction of error

During the year under review, the Organisation applying IPSAS 41 on Financial Instrument, become effective on 1 January 2023, but the Organization adopted this standard from 1 July 2023, as the result the previous financial statements were adjusted. Financial figure for year 2022/23 were restated to meet the requirement of IPSAS 41 for comparative purposes as analysed below;

Description	As Previously Reported (2022/23)	Adjustment	As Restated (2022/23)	Explanation of Adjustment
Provision for impairment of receivables	(700,940,553)	30,710,793	(670,229,760)	ECL on receivable for the year 2022/23
Impairment of receivable ECL expenses	390,189,293	(30,710,793)	359,478,500	Recognition of ECL expenses on

TANZANIA LIBRARY SERVICES BOARD (TLSB)

Description	As Previously Reported (2022/23)	Adjustment	As Restated (2022/23)	Explanation of Adjustment
				Receivables for the year 2022/23
Cash and Cash Equivalent (ECL)	-	(143,366)	(143,366)	Increase on ECL provision for 2022/23
Impairment of cash and cash equivalent expenses	-	143,366	143,366	Recognition of ECL expense on bank balance for year 2022/23

18 Presentation currency

The financial statements are presented in Tanzania Shillings (TZS)

NOTES TO THE CASH FLOW STATEMENT

	2023/24 TZS	2022/23 TZS
19. Cash receipts from government		
Other charges (OC)	5,192,963,256	933,286,250
Personnel emoluments (PE) (Note 3 (a)(i))	5,557,936,704	5,101,945,692
	10,750,899,960	6,035,231,942
Government grant other charges (OC)	2,225,006,261	922,791,657
Amortization of grants	887,734,210	4,159,749,791
Deferred development grants - opening balance	(1,183,508,000)	(5,332,763,198)
Deferred development grants - closing balance	3,263,730,785	1,183,508,000
	5,192,963,256	933,286,250
Civil servants	4,690,241,944	4,305,439,403
Public servant social security fund	703,536,292	645,815,910
National health insurance fund	140,707,258	129,163,182
Workers compensation fund	23,451,210	21,527,197
	5,557,936,704	5,101,945,692
20. Cash receipts from exchange transactions		
Receipts from exchange transactions -		
Rendering of services - college	447,694,561	782,931,169
Rental revenue from facilities and equipment	496,456,575	540,869,807
Add/Less (Change in Working Capital)		
Revenue from exchange transactions	(31,660,832)	(239,379,230)
Deposits	4,435,108	49,574,508

TANZANIA LIBRARY SERVICES BOARD (TLSB)

	916,925,412	1,133,996,254
	2023/24 TZS	2022/23 TZS
21. Cash payments wages, salaries, and employee benefits		
Civil servants	4,690,241,944	4,305,439,403
Public servant social security fund	703,536,292	645,815,910
National health insurance fund	140,707,258	129,163,182
Workers compensation fund	23,451,210	21,527,197
Electricity	6,760,000	23,398,403
Extra-duty	494,171,756	177,419,576
Food and refreshment	38,425,977	32,773,300
Furniture	64,000,000	16,000,000
Honoraria	164,076,394	99,815,000
Housing allowance	80,525,000	57,000,000
Leave travel	61,706,315	38,467,415
Moving expenses	60,004,310	59,003,521
Sitting allowance	102,664,000	71,447,424
Special allowance	-	10,800,000
Telephone	12,712,432	23,290,000
Total	6,642,982,888	5,711,360,331
Add/Less (Change in Working Capital)		
Staff Claim Addition	93,787,205	(115,783,378)
	6,736,770,093	5,595,576,953
22. Net cash payment for purchases of property, equipment and books		
Leasehold Land	(1,546,690)	-
Furniture & Fittings	(69,866,315)	-
Computer equipment	(273,363,599)	(1,270,988,453)
Buildings	(119,710,222)	(1,706,957,001)
Work in Progress	(400,572,342)	(1,039,092,845)
	(865,059,167)	(4,017,038,299)
23. Advance payment for purchases of property, equipment and books		
Opening balance	416,071,014	-
Closing balance	(26,240,000)	(416,071,014)
	389,831,014	(416,071,014)
24. Cash payment - Expenses		
Use of goods and services		
Air travel tickets	37,011,106	5,462,423
Cleaning supplies	314,000	317,100

TANZANIA LIBRARY SERVICES BOARD (TLSB)

Computer supplies and accessories	20,500,100	127,879,540
Conference facilities	50,578,400	89,415,000
Diesel	110,114,108	89,329,907
Drugs and medicines	-	2,390,000
Educational radio and tv broadcasting programming	500,000	1,900,000
Electricity	91,630,000	47,347,014
Entertainment	20,500,000	8,720,000
Examination expenses	10,020,000	3,252,500
Food and refreshments	104,692,005	123,044,586
Gifts and prizes	2,840,000	959,406
Ground transport (bus, train, water)	-	6,093,700
Ground travel (bus, railway taxi, etc.)	167,977,955	104,366,227
Internet and email connection	15,098,560	60,527,341
Laundry and cleaning	-	998,800
Mobile charges	-	1,280,000
Newspapers and magazines	4,220,480	6,310,400
Office consumables (papers, pencils, pens, and stationaries)	90,362,158	112,403,654
and stationaries)	322,591,265	247,463,661
Per diem - domestic	572,132,651	300,169,389
Per diem - foreign	13,940,000	560,000
Postages and telegraphs	2,002,000	1,483,550
Printing and photocopying costs	45,677,694	28,407,563
Protective clothing, footwear, and gears	-	1,123,418
Publicity	22,410,469	1,408,000
Remuneration of instructors	-	3,260,000
Rent - office accommodation	5,000,000	97,045,775
Rent of private vehicles	-	13,500,000
Software license fees	10,867,604	5,266,001
Special foods (diet food)	8,400,000	11,000,000
Subscription fees	12,983,981	8,580,000
Telephone charges (land lines)	-	193,129
Training allowances	-	1,736,918
Tuition fees	29,233,168	34,479,384
Uniforms and ceremonial dresses	2,940,000	1,150,000
Water charges	52,528,607	26,661,192
	1,827,066,311	1,575,485,578
Maintenance expenses		
Cement, bricks and building materials	-	230,000
Computers, printers, scanners, and other computer equipment	-	275,000
Direct labour (contracted or casual hire)	30,471,500	11,695,000
Motor vehicles and watercraft	16,370,265	4,166,860
Outsourced maintenance contract services	21,546,351	14,750,356
Telephones and office PABX systems	-	1,000,000
	68,388,116	32,117,216

TANZANIA LIBRARY SERVICES BOARD (TLSB)

	2023/24 TZS	2022/23 TZS
25. Cash payment - Expenses		
Other expenses		
Contribution expenses	2,393,295	3,000,000
Audit fees	47,377,000	47,377,000
Bad and doubtful debt expenses	71,534,301	359,621,866
Burial expenses	16,000,000	13,500,000
Director's fee	96,200,000	82,400,000
Freight forwarding and clearing charges	7,804,822	5,000,000
Legal fees	2,015,623	705,950
Quality assurance fees	7,230,000	23,761,000
Sundry expenses	43,897,832	53,010,466
Taxes levied by another level of government	340,732,747	407,759,753
	635,185,620	996,136,035
Add/Less (Change in Working Capital)		
Inventory	(13,840,562)	(2,311,334)
Imprest Receivable - Staff	7,055,808	(47,185,271)
Prepayment Consumables	(770,000)	(17,979,375)
Provision for bad and doubtful debt (Impairment of receivable) Opening	(71,534,300)	(359,621,867)
Effect of provision for cash and cash equivalent	143,366	(143,366)
Retention Payable Addition	-	(36,991,892)
Supplies of goods and services Addition	(72,987,454)	(485,508,635)
Accruals and other payables Addition	(395,936,482)	(79,374,967)
Net cash payment - Expenses	1,982,627,057	1,574,765,488