REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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 2025

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AR/PA/TSLB/2024/25

About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto

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

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

Motto: Modernizing External Audit for Stronger Public Confidence

Core Values

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

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

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.

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

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

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ABBREVIATIONS

CAG	Controller and Auditor General
eGA	e-Government Authority
eSS	Staff Self Service System
GPSA	Government Procurement Services Agency
HCMIS	Human Capital Management Information System
IESBA	International Ethics Standards Board for Accountants
iNDLS	Integrated National Digital Library System
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
ISSAI	International Standards of Supreme Audit Institutions
MoEST	Ministry of Education, Science and Technology
MOF	Ministry of Finance
MUSE	Mfumo wa Ulipaji Serikalini (Government Payment System)
NBAA	National Board of Accountants and Auditors
NBS	National Bureau of Statistics
NeST	National e-Procurement System of Tanzania
NTA	National Technical Award
OSMIS	Online Students Management Information System
PO-RALG	President's Office - Regional Administration and Local Government
SLADS	School of Library, Archives and Documentation Studies
TCWG	Those Charged with Governance
TFRS	Tanzania Financial Reporting Standard
TLSB	Tanzania Library Services Board
TR	Treasury Registrar
TZS	Tanzanian Shilling

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 2025, 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 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of 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 it is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

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

Shortfall in the Implementation of the Annual Procurement Plan by TZS 1,638,755,871

Regulation 131(4)(b) of the Public Procurement Regulations, 2024 as amended by regulation 42 of the Public Procurement (amendment) Regulations, 2024 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, the Tanzania Library Service Board had under implementation of the annual procurement plan due to a delay in obtaining approval from the Ministry of Finance (MOF) for spending TZS 568,560,500 for the supply and distribution of library books. Further, non- implementation worth TZS 349,973,210 for purchases of motor vehicle and watercraft, TZS 167,392,160 for purchases of office furniture and fittings, TZS 99,590,407 for the supply of stationery, consumables and fire protection equipment.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit procedures performed, I conclude that, except for the matters described below, the Tanzania Library Service Board complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

Under release of government funds

The Government approved a budget of TZS 18,696,367,683 for TLSB as a Government Subvention, whereby TZS 16,781,367,683 was Non-exchange (Government Grants) and TZS 1,915,000,000 was for exchange revenue. However, the amount collected during the year against approved budget was TZS 12,793,815,385 which includes TZS 11,579,145,910 from Non-exchange (Government and other Grants) and Exchange revenue of TZS 1,214,669,475.

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

2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2025

2.1 INTRODUCTION

Those Charged with the Governance (TCWG) present this report together with the audited financial statement for the year ended 30th June 2025, which provides the results of Tanzania Library Services Board (TLSB) operations and its state of affairs. TCWG prepared this report in compliance with Tanzania Financial Reporting Standard (TFRS 1)—the report by those charged with governance issued by the National Board of Accountants and Auditors (NBAA), which became effective in January 2021.

Tanzania Library Services Board (TLSB) was established following the recommendations of the 1960 Hockey Report on the development of library services in East Africa. It is a public institution under the Ministry of Education, Science and Technology (MoEST) and one of the few remaining institutions that was established soon after independence in 1961 under the Parliament Act No. 39 of 1963, which established the Tanganyika Library Services Board. In 1975, the 1963 Act was repealed by the Act of Parliament No. 6 of 1975 to bring on the Tanzania Library Services Board and introduce legal depository provisions.

Tanzania Library Services Board gets operational funds through Government budget support and from its own source collections for the implementation of the annual planned activities. TLSB, through its matrix of libraries provide library services countrywide to children, Pupils, students, researchers, professionals, civil servants, senior citizens, peasants, businessmen, politicians, to mention a few. Services offered include lending, reference, bibliographic and documentation services, civic education, training, current awareness services, consultancy and advisory services, and extension services to children and schools.

The board is also mandated to facilitate the smooth running of the School of Library, Archives and Documentation Studies (SLADS). The school has been given the mandate to offer training in library and information studies at Certificate and Diploma levels.

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 2024 to 30 June 2025.

2.2 VISION, MISSION AND CORE VALUES

VISION STATEMENT

To be a leading class public institution that continuously expands the capacity of Tanzanians to learn and access information through a nationwide 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.

CORE VALUES

TLSB core values represent moral and ethical boundaries within Institutional operations. They define personality and ethical standards by which the Institution's employees would be measured. These values denote TLSB's commitment to its stakeholders. Thus, in day-to-day operations, the Institution's employees are guided by the following values:

Table 1: Core values for the year 2024/2025

Core Value	TSLB Role
Excellence	In discharging its services, the Board will observe quality in all its services points (Public Libraries) by ensuring that standards are adhered to, and quality control and assurance mechanisms are institutionalized and maintained.
Accountability and Transparency	In making decisions and implementation of all activities, the Board will observe openness, teamwork, participation, liableness and answerability.
Moral Standards and Integrity	In all its undertakings, the Board will uphold and observe accuracy, professional ethics, honesty, corporate social responsibility and human respect.
Innovation	In performing the activities related to its core functions, the Board will attempt to be creative, up to date.
Equity	The Board is an equity observing institution. Thus, all sections of the society, especially disadvantaged groups and individuals, will be given opportunity to education, information, training, recruitment, promotion, decision-making and recreational.
Partnership	The Board will work very closely with its stakeholders, including students and staff, government institutions, NGOs, Civil Society Groups, service providers, donors, development partners and other learning institutions, both within and outside the country.

Source: TLSB report from Directors.

2.3 NATURE OF THE OPERATION

a) The legislative and regulatory environment in which the organisation operates

The Tanzania Library Services Board (TLSB) operates within a legislative and regulatory framework established to guide its mandate and ensure accountability, transparency, and alignment with national development priorities. TLSB was established under the Tanzania Library Services Board Act, Cap. 102 [R.E. 2025], which provides the legal foundation for its governance, functions, and powers. According to Section 4(1) of the TLSB Act CAP 102, the functions of the Board are:

1) To promote, establish, equip, manage, maintain and develop libraries in the United Republic;
2) To set up, establish, equip, manage, maintain and develop documentation centres and to provide documentation services;

3) To provide facilities for the study of, and for training in, the principles, procedure, and techniques of librarianship and any other related subjects which the Board may decide;
4) To conduct examinations and to grant diplomas, certificates and other awards of the Board;
5) To sponsor, arrange and provide facilities for conferences and seminars for discussion of matters relating to library and documentation services;
6) To initiate, sponsor, participate in, finance and assist in campaigns for the eradication of illiteracy;
7) To provide an efficient library service both in the urban and rural areas and to stimulate public interest in literature generally and in Tanzania literature in particular;
8) To sponsor, promote, assist and engage in the production of books and other literary works;
9) To assume responsibility for the revival, production and preservation of indigenous and traditional literary works;
10) To plan and coordinate library and documentation services in the United Republic;
11) To advise the Government and parastatal institutions on matters relating to the production of books and other literary works;
12) To advise the Government and parastatal institutions on matters relating to library and documentation services;
13) 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;
14) To carry out research in the development of library and documentation services and the production and marketing of books and other literary works;
15) To do acts and things, which in the opinion of the Board are necessary to uphold and support the credit of the Board and to obtain and justify public confidence, and avert and minimise any loss to the Board; and
16) To do anything or enter into any transaction which, in the opinion of the Board, is calculated to facilitate the proper and efficient exercise by the Board of its functions under this Act, includes;
17) the carrying on of any of the activities of the Board in participation with any other person;
18) the acquisition by agreement of interests in enterprises engaged in activities in which the Board may lawfully be engaged under this Act, and the management of the affairs or the continuance of the business of these enterprises; and
19) the establishment of branches within the United Republic or elsewhere.

b) The industry / industries in which the entity operates

TLSB operates under the Ministry of Education Science and Technology of the United Republic of Tanzania. It works in collaboration with other Ministries like Ministry of Finance, and President's Office Ministry of Regional, Administration and Local government Authority (PO-RALG). Its functions are implemented subject to article number 4 of TLSB Act (Cap.102 R.E.2023) regulates Public Libraries in Tanzania.

TLSB, through its 43 Regional, District and Divisional libraries provides library services to children, pupils, students, researchers, professionals, civil servants, senior citizens, peasants, businessmen, and politicians. Services offered include lending books, reference, bibliographic and documentation services, outreach services and advisory services, and extension of library services to the community through community libraries.

c) Main products, services, customers, business processes and distribution methods

Main Products and Services

1) **Books and Information Resources:** Printed and electronic books, periodicals, newspapers, government publications, and research materials.
2) **Library Services:** Lending books, reference, bibliographic and documentation services, awareness services through outreach programs in schools, rural communities, and advisory services.
3) **Educational and Training Programs:** According to the TLSB Act (Cap. 102 R.E. 2023), section 4.1(d), the Board is mandated to conduct examinations and grant diplomas, Certificates and other awards of the Board through the School of Library, Archives and Documentation Studies (SLADS). The training programs offered include, Basic Technician Certificate in Records and Archives Management (NTA Level 4), Technician Certificate in Records and Archives Management (NTA Level 5), Ordinary Diploma in Records and Archives Management (NTA Level 6), Basic Technician Certificate in Library and Information Management (NTA Level 4), Technician Certificate in Library and Information Management (NTA Level 5) and Ordinary Diploma in Library and Information Management (NTA Level 6).

Business processes

TLSB promotes access to information and knowledge across the country through a range of structured business processes. These include the collection, organisation, and lending of resources, provision of digital services, implementation of outreach programs, and strategic support functions. Supported by a nationwide network and digital platforms, TLSB ensures that its services reach diverse users efficiently through;

1. Collection and Acquisition

i) Selection and purchase of books, journals, periodicals.
ii) Receiving legal deposit copies from publishers.
iii) Accepting donations from institutions and individuals.

2. Processing and Organisation of Information

i) Cataloguing and classification using international standards.
ii) Indexing and metadata creation.
iii) Preservation and archiving of rare collections.

3. Access and Lending Services

i) Library membership registration.
ii) Lending, renewal, and return management.
iii) Handling of fines and overdue notices.

4. Digital Services

i) Digitisation of library collections through the e-library.
ii) Maintenance of online catalogues and repositories.

5. Outreach Programs

i) Organising reading campaigns and book fairs, library programs.
ii) Partnership with schools, universities, publisher and authors.
iii) ISBN and ISSN registration and publishing support.

6. Strategic Support Functions

HR management, finance, procurement, ICT support, governance, and compliance.

Distribution processes

TLSB uses multiple channels to distribute its products and services, including:

1) A nationwide network of 22 regional, 19 district and 2 divisions under its direct management.
2) Outreach programs to rural and underserved communities.
3) Established the Integrated National Digital Library Services (INDLS), an e-Library platform that provides remote access to books and research materials.
4) Partnerships with schools, "Uhuru Mchanganyiko", universities, and communities to expand the reach of library services.
5) Reading campaigns, exhibitions, and book fairs to promote access and utilisation of information resources.

d) Structure of the entity's operation, and its economic model.

Tanzania Library Services Board (TLSB) is managed by the Board of Directors established under Schedule 1 of the Tanzania Library Services Act, CAP 102 (R.E. 2025). The day-to-day management is entrusted to the Director General, who is also the Secretary of the Board.

The current Functions and Organisation Structure of TLSB was approved by TR on 20 December, 2012, which sets the Management of the TLSB under the Director General and is organised in five-line directorates, seven sections and four units as follows: Library Services and Operation Directorate comprises the Technical Service Section, National Bibliographical Agency Section, Electronic Library Sections and Regional Library Section. The Human Resource Directorate comprises the Administration and Human Resources Management Section and the Estate Management Section. The Finance Directorate comprises the Finance and Payroll and Budget Section. Planning Directorate comprises the Planning, Statistics, Consultancy and Research Section and the Project, Programme and Fund-Raising Section. School of Library, Archives and Documentation Studies Directorate comprises the Academic, Research and Consultancy Section, Planning, Administration and Finance Section, Library Services Section and ICT Section.

Under the Director General's Office are the Procurement Management Unit, Legal Services Unit, Internal Audit Unit and Public Relations.

In the daily operations of TLSB management, there are four (4) distinct management committees established to facilitate technical decision-making. These committees play a crucial role in ensuring that informed and effective decisions are made regarding various technical aspects of the Board. The committees are as follows:

1) Tender board
2) Integrity committee
3) ICT steering committee
4) HIV & NCDs committee

The TLSB Head Office is located in Dar es Salaam, which serves as the central hub for its operations. From this location, TLSB oversees a network of a total of forty-three (43) libraries spread across the region. This extensive network includes twenty-two (22) Regional Libraries, which are designed to serve larger geographic areas and cater to the needs of diverse communities. Additionally, there are nineteen (19) District Libraries that provide localised services and resources to specific districts, ensuring that residents have access to essential information and learning materials. Furthermore, TLSB manages two (2) Division Libraries, which play a vital role in supporting both regional and district libraries. This comprehensive library network reflects TLSB's commitment to promoting literacy, education, and access to information throughout the nation.

e) Effectiveness and efficient utilisation of resources

The Board is non-profit oriented, operating under a cost recovery budget approved by Parliament. During the period under review, the Board effectively implemented its Action Plan for the financial year 2024/25. Overall performance reflects the Board's effectiveness and efficiency in utilising available resources to achieve its objectives.

f) Macro and micro economic conditions (such as economic stability, globalisation, and industry trends)

Since the Board carries out its activities and operations on a cost recovery basis, its economic model differs from the one used by those doing business. In this regard, the TLSB's economic operations at the macro level are shaped by Tanzania's economic growth, government policies, inflation, and ICT infrastructure, while at the micro level, its efficiency depends on how it manages its limited funds, adapts to user demand, competes with digital alternatives, and builds partnerships.

g) Market forces (such as the relative strengths and weaknesses of competitors and customer demand)

TLSB operates as a player in the library services regulator with a given exclusive mandate as explained under its establishment Act. There is no regulatory competition with internal players in the institution, but the Board's performance in the area of librarianship is key to the Nation in ensuring Tanzania's national backbone for information, education, and knowledge preservation. The Board strives to provide better services in order to stimulate an increased number of leaders in Tanzania and therefore reduce the illiteracy ratio in Tanzania. According to the 2022 national census data from the Tanzania National Bureau of Statistics (NBS), Tanzania's adult literacy rate has risen to approximately 83%, up from 78.1% in 2012. That implies an illiteracy rate of around 17% for adults aged 15 and above. In its operation, TLSB is shaped by the following market forces even though it's a public institution; demand which comes from students, researchers, and the public, supply which is shaped by funding, ICT infrastructure, and book availability, competition which comes from the internet, private libraries, and digital platforms, services prices & costs which are indirectly influenced by inflation, exchange rates, and global publishing trends.

h) The speed and effect of technological change

Rapid technological change in public service can transform governance and service delivery by making it faster, more efficient, and transparent, but it also creates new challenges like inequality, high costs, and cybersecurity risks. However, such speed in TLSB is moderate but accelerating and affects operation by expanded access and efficiency, but also challenged by the cost, digital inequality, and competition from online platforms.

In order to align with technological changes, TLSB, in collaboration with eGA, made initiatives to adopt systems initiated by the government like e-Office, Staff Self Services System (eSS), Human Capital Management Systems (HCMIS), "Mfumo wa Ulipaji Serikalini" (MUSE), PlanRep, eMikutano, Digital Signature MS and NeST. The Board also developed the Integrated National Digital Library System (iNDLS) and Online Students Management Information System (OSMIS) to ensure its smooth operation. The Board will ensure future investments in ICT by enhancing capacity building to ICT staff and users to cope with technological changes.

i) Societal issues

Tanzania Library Services Board operates within societies in Tanzania and cannot dissociate itself from these societies. In this regard, the Board has been participating and supporting the societies by initiating leading programs and establishing libraries in Regions, District and Divisions. Despite continuous participation, the demands from societies are higher than the approved 2024/25 annual budgets to provide Social Responsibility. TLSB has made efforts to promote literacy, equal access to knowledge, cultural preservation, and community development through the provision of books and resource materials. Other initiatives included adapting to digital change to enable readers to access library services in their localities.

j) Environmental challenges

The main environmental challenges for TLSB are high paper usage, energy consumption, electronic waste, and a lack of eco-friendly infrastructure. TLSB made more efforts to transform into digital technology and awareness programs as stipulated under the matrix.

Table 2: Environmental challenges

Environmental Challenge	Possible Solution
High paper usage (books, records)	Digital libraries, e-books, and online archives to reduce paper demand are promoted
High energy consumption in buildings	Install solar panels, adopt energy-efficient lighting/ICT equipment, and improve building design (natural lighting, ventilation) considered in newly constructed libraries (BOQ)
Electronic waste from outdated ICT	Introduce e-waste recycling programs and partner with ICT firms for responsible disposal.
Old/inefficient infrastructure	Renovated libraries considered green building standards and eco-friendly materials.
Limited funds for green practices	Project write-up to donors or funding partnerships supports sustainable projects considered green practices.
Lack of environmental awareness	Environmental literacy programs for students and communities using library spaces are emphasised.

Source: TLSB report from Directors.

k) The political environment (including other issues that may affect the ability of the organisation to implement its strategy)

TLSB is a state-owned institution; therefore, its budget, priorities, and expansion plans depend on national education policies like Tanzania's Development Vision 2025 and the Education Sector Development Programmes, which guide TLSB's role in promoting literacy and knowledge. Also, TLSB depends heavily on government budget allocations. Therefore, the political environment shapes TLSB through policy direction, budget priorities, legislation, governance stability, and international relations. A supportive political climate helped TLSB to expand services and modernise.

l) Compliance with Laws and Regulations

The Board has continued to be a good corporate citizen by instituting measures to ensure compliance with the country laws and regulations, including the Income Tax Act CAP 332, The Environment Management Act (Cap191), Public Procurement Act CAP 348, Fire and Rescue Force Act of 2007, Occupational Health and Safety Act No. 5 of 2003, The Employment and Labour Relation Act of 2004 and The Public Service Act CAP 298, Tanzania Library Services Act CAP.102 (RE:2015), Education and Training Policy (ETP), 1995 (revised 2014), Tanzania Development Vision 2025 (TDV 2025), Education Sector Development Programme (ESDP), Adult and Non-Formal Education Policy (2003, updated strategies in 2020s) and ICT in Education and Training

Policy (2016). Compliance with laws and regulations ensures TLSB remains a legally sound, transparent, and accountable institution, safeguarding its role in education, literacy promotion, and cultural preservation.

2.4 ANNUAL PERFORMANCE AND KEY ACHIEVEMENTS

Annual performance

This report presents the annual performance of the Tanzania Library Services Board (TLSB) for the financial year 2024/2025, highlighting key achievements, activities, and the effectiveness of resource utilisation in fulfilling the Board's objectives.

TLSB Achievements

The Tanzania Library Services Board (TLSB) has made significant achievements in promoting access to information and knowledge across the country. It has a network of 43 libraries, 22 regionals, 19 districts, and 2 divisional libraries.

i) The Board has played a vital role in supporting education by providing textbooks, reference materials, and digital resources to schools, colleges, and universities. Moreover, the Board has promoted a culture of reading through campaigns, book fairs, and outreach programs that encourage lifelong learning.
ii) The Board has embraced modern technology by initiating a digitisation project (Integrated National Digital Library System - INDLS). This system will provide easy online access to a wide range of books, journals, research papers, and other learning resources anytime and anywhere, without the need to visit a physical library. It will save time and costs for users by reducing travel to libraries, especially for those in remote areas. The system will also support education and research by offering up-to-date information and reference materials in digital formats. It will create opportunities for collaboration and resource sharing between libraries, schools, and universities across the country. For ordinary users, the INDLS will make reading more convenient, interactive, and user-friendly, thus promoting a stronger reading culture and lifelong learning in Tanzania.
iii) The Board serves as the legal depository of all publications in Tanzania, preserving the nation's intellectual and cultural heritage.
iv) The Board has invested in training librarians and staff to enhance service delivery and professional development under the School of Library, Archives and Development Studies (SLADS).
v) The Board has successfully implemented construction and rehabilitation projects to expand, modernise, and improve library infrastructure across the country. Construction is taking place at Mwanza Library and Chato Library, while rehabilitation is being carried out at SLADS, Tanga, Ruvuma, Mara and Mtwara libraries.
vi) Overall, the achievements of TLSB have greatly contributed to education, literacy, cultural preservation, and community development in Tanzania.

2.5 CHALLENGES & REMEDIAL ACTIONS

Challenges

Challenges faced by TLSB in the financial year 2024/2025

i) Receipt of Government funds (OC) below the targeted budget for a period of four months.
ii) Inadequate staffing (a deficit of 80 staff) caused by delays in securing recruitment permits, as well as prolonged acting appointments for senior positions.
iii) Insufficient own-source funds resulting from:

a) A decrease in student enrolment at SLADS from 507 to 420 students due to deteriorated building conditions;
b) Deteriorated conditions of venues available for rent (conference halls);
c) Delayed payments by tenants; and
d) A decline in revenue due to fewer library users during renovations, such as at Ruvuma and Mwanza Regional Libraries.

Remedial actions to alleviate challenges

i) Strengthen communication and follow-up with relevant government authorities to ensure the timely release of funds.
ii) TLSB is accelerating the recruitment process and filling leadership vacancies through close follow-up with the President's Office, Public Service Management and Good Governance, while implementing staff retention and capacity-building programs such as on-the-job training, professional development trainings, and scholarships for further studies.
iii) A proposal regarding the rehabilitation of library buildings and SLADS facilities has been submitted to the Permanent Secretary, Ministry of Education, Science and Technology, to secure funding to develop modern facilities, thereby enhancing internally generated revenue (own-source funds).
iv) Improvement of the existing conference halls in Regional Libraries, which are currently underutilised due to deterioration to enhance their use and increase internally generated revenue.
v) TLSB has implemented stricter tenancy agreements and follow-up mechanisms to ensure timely payments by tenants, including the introduction of three-month security deposits, and is in the process of undertaking legal actions against defaulters.

2.6 ENTITY'S OPERATING MODEL

TLSB operating model is a visual representation of how the Board delivers value to its internal and external customers. The current Functions and Organization Structure of TLSB was approved by TR on 20th of December, 2012 which sets the Management of the TLSB under the

Director General and is organized in five-line directorates, seven sections and four unit as follows: Library Services and Operation Department; complies; Technical Service Section, National Bibliographical Agency Section, Electronic Library Sections and Regional Library Section, Human Resource Directorate complies; Administration and Human Resources Management Section and Estate Management Section, Finance Directorate, Planning Department and School of Library, Archives and Documentation Studies. Units under the Director General's Office are the Procurement Management Unit, ICT Unit, Legal Services Unit, Internal Audit Unit, Public Relations and Communications Unit and Internal Affairs Unit.

1) Resources

During the year under review, the board continued taking advantage of organisational resources in the process of discharging its responsibilities of library and information services. These resources include;

Human resources

TLSB had 320 qualified and experienced employees of different specialisations relevant to the board's organisation structure. Out of 320 employees, 98 are male and 222 females. The number of employees is 61% of the desired manning level of 339 employees.

Financial Resource

During the year under review, the board received operating income of TZS 1,180,921,218, made up of TZS 527,036,254 and TZS 608,884,965 from exchange and non-exchange transactions, respectively.

Received funds for Personnel Emoluments, Other Charges, and Development from the government of the United Republic of Tanzania, amounting to TZS 11,579,145,910.

Maintained liquid assets (current assets) of TZS 3,407,112,380 at the start of the period and TZS 1,514,435,798 at the end of the period.

Technological Resources

These consist of a number of computer application systems and software used to process and manage the Board's daily activities. These include;

i. **In-House Acquired Technological Resources:** Online Students Information Management System (OSIMS) and integrated National Digital Library System (INDLS).

ii. **Government Deployed Technological Resources:** They include MUSE, GePG, GAMS, GAMIS, NeST, e-Office, Employees' Self Service (ESS), GARI-ITS, e-Mikutano and PlanRep.

Capital Assets

Capital assets for the year under review consist of property, plant, equipment and library books with a carrying value of TZS 38,065,534,782 and work in progress with a cost of TZS 2,920,331,315.

Good Relationship Asset

Tanzania Library Services Board (TLSB), being a national institution responsible for providing library and information services across Tanzania, relies on strong relationships with various stakeholders to fulfil its mandate. The key stakeholders of TLSB include:

i) **Government Ministries and Agencies:** The **Ministry of Education, Science, and Technology**, under which TLSB operates, for policy direction and funding;
ii) **Local Government Authorities (LGAs:** Collaborate in establishing and maintaining public libraries at regional and district levels;
iii) **Educational Institutions:** Schools, colleges, and universities that use library services for teaching, learning, and research;
iv) Development **Partners and Donors:** Organizations such as Book Aid International, International Standard Serial Number (ISSN), International Standard Book Number (ISBN), Korea International Cooperative Agency (KoICA) and the Russian Embassy in support of library development projects, ICT infrastructure, literacy programs, and community outreach;
v) **Library Users/Public:** This is a general public, including students, researchers, and lifelong learners who benefit from the services offered by TLSB;
vi) **Employees and Librarians:** Internal stakeholders who manage daily operations, provide services, and implement development plans;
vii) **Publishers and Book Suppliers:** They supply books, journals, and learning materials to libraries;
viii) **ICT Partners and Service Providers:** These are public and private technology firms or agencies involved in the digital transformation of libraries and information services, including internet access, digital repositories, telecommunications and library management systems such as TTCL, eGA and SoftNet.
ix) **Media Organisation:** These are news and marketing outlets that help in publicising services, promoting reading culture, and disseminating information, including TBC, TBC1, Chanel Ten, Azam Media and TanTrade (Sabasaba);
x) **Community-Based Organisations (CBOs) and NGOs:** These are those involved in literacy promotion, education, youth, and community development, including STEM and Project Inspire; and
xi) **Professional Associations:** These include the **Tanzania Library Association** (TLA), the National Board of Accountants and Auditors, Publishers Association of Tanzania (PAT), which support professional development and networking in the library sector.

2) Strategies

TLSB is not a profit-driven business. The business strategies are best framed as operational and strategic development plans that support its sustainability, reach and impact. Its strategic focus is centred on five key pillars:

Table 3: Strategies

S/N	Key Pillar	Strategy	Goal	Action
1	Access	Digital Transformation	Expand access to information through digital platforms.	i. Digitise books, newspapers, and archives through INDLS; ii. Integration by implementing a **Library Management System (LMS)** across all branches; iii. Introduce mobile apps or online portals for remote access to services; and iv. Provide low-cost Wi-Fi hotspots in public libraries.
2	Partnerships	Public-Private Partnerships (PPP)	Leverage private sector support for infrastructure and content.	i. Partner with telecom companies for free internet in libraries; ii. Collaborate with publishers for discounted digital resources; and iii. Secure local governments' support and CSR sponsorships from banks or corporations for rural community libraries.
3	Sustainability	Sustainability and Revenue Diversification	Smooth operations and reduce dependency on government funding.	i. Offer premium services including research support, printing, workspace rentals); ii. Rent library halls or meeting rooms for community events; iii. Host workshops, trainings, and short courses on digital literacy for a fee; and iv. Provide training in library, archives and documentation studies through its school (SLADS).
4	Inclusivity and Participation	Community Engagement	Increase library usage and relevance.	i. Establish community-centred library services for remote communities; ii. Organise reading competitions, book fairs, and author events; iii. Collaborate with local schools for reading and learning programs; and iv. Use social media to promote library events and services.
5	Impact to Tanzanian community.	Policy Advocacy and Government Alignment	Strengthen policy support and secure ongoing funding.	i. Align library programs with Tanzania's National Development Vision 2025 and

S/N	Key Pillar	Strategy	Goal	Action
				Education Sector Development Plan (ESDP); ii. Advocate for library inclusion in national literacy and ICT policies; and iii. Regularly publish impact reports to showcase public benefits.

Source: TLSB report from Directors.

3) Process

TLSB is a public institution established to promote, establish, equip, and maintain libraries across Tanzania. Its mission involves:

Supporting literacy, education and lifelong learning.

TLSB's efforts in Resource Acquisition and Development focus on building a rich and diverse collection of educational materials that meet the learning needs of all Tanzanians across all age groups. This involves the procurement of books, journals, and digital resources tailored to the age groups and educational levels. A key part of this process includes acquiring culturally relevant content in Kiswahili and English to ensure accessibility and relatability. Collaborations with government bodies, NGOs, and development partners enable TLSB to access additional educational materials and funding, strengthening its ability to serve both formal and informal learning sectors

In terms of Library Infrastructure and Access, TLSB manages a widespread network of 43 regional, district and ward public libraries centred in both urban and rural geographic locations, ensuring equitable access to information. To further reach remote and underserved populations, community libraries are deployed. Existing libraries are being upgraded with ICT tools to support digital learning and provide internet access. These infrastructural investments are complemented by targeted literacy and learning programmes, including reading campaigns and lifelong learning workshops. TLSB also builds the capacity of its staff and community volunteers through professional training, while engaging in active partnerships and community outreach. These initiatives are supported by consistent monitoring and evaluation practices to assess impact, guide improvements, and ensure that services remain aligned with national educational goals.

Access to information through public library services

TLSB ensures access to information through a structured business process that begins with assessing community information needs and acquiring relevant resources, including books, digital materials, and local content. Libraries are equipped with proper infrastructure and ICT tools to enhance accessibility. Resources are catalogued systematically, and both physical and digital library services are made available through public libraries and community outreach programs.

To promote effective use of these services, TLSB invested in developing an Integrated National Digital Library System and engages in public awareness campaigns and collaborates with schools, local leaders, and development partners. Library staff are trained to assist users, while regular monitoring and evaluation ensure services are aligned with user needs and national policies. These efforts collectively support equitable access to information, contributing to national development and lifelong learning.

The INDLS is also integrated with GePG, GAMIS and MUSE accounting system for interaction and synchronisation of data to enhance revenue collection, management of library books, accounting records and reporting.

Training in library, archives and documentation studies

TLSB's business process for providing training in library, archives, and documentation studies through SLADS begins with a thorough needs assessment and planning phase, involving consultations with stakeholders such as academic institutions and government agencies to identify skill gaps and define relevant training goals and target audiences. Based on this, SLADS develops and updates training curricula, aligning with local and international standards like IFLA and UNESCO, and incorporating both theoretical and practical components, including cataloging, digitisation, information literacy, record management, and emerging technologies such as digital archives and metadata standards.

The process also includes resource mobilisation and partnership building, where SLADS secures funding through government allocations and training fees, collaborates with universities and international organisations, and engages qualified trainers. Training implementation takes place at SLADS Bagamoyo and Dar es Salaam Campuses, ensuring inclusivity and access for participants from underserved areas. Upon completion, certification and recognition are provided to participants, along with opportunities for further training and professional development. Throughout the process, SLADS maintains detailed documentation and reporting on training activities, attendance, content, and outcomes to support continuous improvement and transparency.

4) Output

During the period under review, the following were the outputs from TLSB business operations:

Supporting literacy, education and lifelong learning.

During the year under review, TLSB procured a total of 88,497 books worth TZS 1,119,764,500 tailored to the age groups and educational levels, as shown in Table 4 below;

Table 4: List of books purchased for Community Libraries during the year 2024/25.

S/N	List of sellers	Number of books purchased	Value in TZS
1	Mkuki Na Nyota	11,136	231,150,000
2	Ape Network	21,650	255,900,000
3	Tanzania Education Publishers Ltd	40,092	469,900,000

S/N	List of sellers	Number of books purchased	Value in TZS
4	Dhahabu	6,619	43,651,000
5	Dr. Mariam Mwinyi	600	6,000,000
6	Bakita	100	2,800,000
7	University of Dar Es Salaam (Tuki)	200	2,560,000
8	E & D Vision Publishing	400	12,000,000
9	Mtalimbo	5,900	58,678,000
10	Zuhura Yunus	300	15,000,000
11	Anna Flendery	1,500	14,400,000
12	Nyambari Nyangwine	450	1,800,000
13	Totoo Company Limited	772	5,925,000
	GRAND TOTAL	89,719	1,119,764,500

Source: TLSB report from Directors.

Further, the Board contacted partners and secured support in terms of books as follows, as shown in Table 5 below:

Table 5:List of Donors and number of books donated

S/N	List of Donors	Number of Books	Pounds	TZS
1	Book Aid International (BAI) TAN TLSB -024	27,985	521,816	1,959,123,319
2	Book Aid International (BAI) Children Corner Project (From BAI) TAN 024 Children Corner Project (From BAI) TAN 024	3,074	3,074	10,759,000
3	TET	39,419	-	345,152,300
4	EWURA	3,360	-	50,482,500
5.	GENDER NETWORK	1,400	-	9,100,000
6.	URUSI	100	-	500,000
	TOTAL	76,110	524,890	2,375,117,119

Source: TLSB report from Directors.

In terms of Library Infrastructure and Access, TLSB continued to manage a network of 43 regional, district and ward public libraries. Rehabilitation was conducted in four (4) regional libraries, namely Mara, Mtwara, Ruvuma, to further reach remote and underserved populations, 15 community libraries were deployed. 12 existing libraries were upgraded with ICT tools to enable operations through INDLS, which will support digital learning and provide internet access. The investment in infrastructures was complemented by targeted literacy and learning programmes through 247 targeted campaigns.

TLSB also built the capacity through staff training and development. During the year under review, employees were given the opportunity to attend short-term and long-term Training both locally and internationally. Training programs were developed to ensure that employees are adequately trained at all levels. The programmes were focused on upgrading staff skills to make them more competent. In implementing the training programmes, a total of:

a) 224 staff were trained on short courses in the areas of Leadership, Library Management, Records Management, Finance, Anti-Corruption, ICT, Audit, Legal, Public Relations and awareness on HIV/AIDS and Non-Communicable Diseases;

b) 17 employees were engaged in long-term academic programs, of which 3 employees completed their studies during the reporting period, and 14 employees were continuing with their studies at various academic levels, as follows: Doctoral Degree (PhD) - 1, master's degree - 5, Bachelor's Degree - 7, and Diploma -1. The Institution continues to provide support to employees undertaking these programs in accordance with its Human Resource Development and Training Policy.

These initiatives were supported by consistent monitoring and evaluation practices to assess impact, guide improvements, and ensure that services remain aligned with national educational goals.

Access to information through public library services

During the year under review, TLSB enabled adults and children's users to access information through its network of 43 libraries, as shown in the table below;

Table 6:Library Users - Adult

Gender	Target 2024/2025	Actual 2024/2025	Percentage of the target 2024/2025	Actual 2023/2024
Male	300,000	364,672	122%	209,856
Female	300,000	164,672	53%	293,395
Total	600,000	529,344	88%	503,251

Source: TLSB report from Directors.

Table 7: Library Users - Children

Gender	Target 2024/2025	Actual 2024/2025	Percentage of the target 2024/2025	Actual 2023/2024
Male	100,000	110,000	110%	24,417
Female	100,000	136,600	136%	22,447
Total	200,000	246,600	123%	46,864

Source: TLSB report from Directors.

The reported increase in the number of library users was attributed to:

i) Increase of awareness and promotion of library services;
ii) Collaboration with stakeholders; and
iii) Increase of outreach services

Training in library, archives and documentation studies

During the year under review, SLADS:

i) Carried out a thorough needs assessment and planning, involving consultations with stakeholders, including academic institutions and government agencies such as NACTVET, MoEST, Regional Authorities and Local Government (RALG) to identify skill gaps and define relevant training goals and target audiences;
ii) Based on the results of need assessment, SLADS developed and updated training curricula, aligning with local and international standards like IFLA and UNESCO, and incorporating both

theoretical and practical components, including cataloguing, digitisation, information literacy and emerging technologies such as digital archives and metadata standards.

iii) SLADS through TLSB ensured resource mobilisation and partnership building, where it secured funding through government allocations and training fees and collaborated with regulatory bodies and universities;

iv) The school implemented training at Bagamoyo and Dar es Salaam Campuses, where students were registered. On the other hand, certification and recognition were awarded to successful students, along with opportunities for further training and professional development.

v) SLADS enhanced public awareness of its educational offerings by actively participating in local and international trade exhibitions such as the Sabasaba Trade Fairs. These efforts focused on promoting a range of academic programs aimed at equipping students with practical skills in information-related fields. The courses highlighted included:

a) The Basic Technician Certificate in Library and Information Management (NTA Level 4);
b) Technician Certificate in Library and Information Management (NTA Level 5);
c) Basic Technician Certificate in Records and Archives Management (NTA Level 4);
d) Technician Certificate in Records and Archives Management (NTA Level 5); and
e) The Basic Technician Certificate in Information Technology (NTA Level 4).

i. The school contributed to the development of a skilled workforce in the areas of library science, records management, and information technology.

Throughout the outputs above, SLADS maintained detailed documentation and reporting on training activities, attendance, content, and outcomes to support continuous improvement and transparency.

5) Outcome

The outcome of TLSB's business operations is a sustained delivery of services centred at promoting, establishing, equipping, and maintaining libraries throughout Tanzania, with a mission to advance literacy, education, lifelong learning, and equitable access to information through comprehensive public library services.

Through SLADS, TLSB's outcome is a sustained building of professional capacity, improved library and information service delivery and promoting a knowledge-based society in Tanzania.

2.7 RESOURCES

Resources and strengths that facilitate the TLSB's endeavour in achieving its strategic objectives include financial resources, human resources, technological resources, capital assets, good relationship asset and. strategic resources.

a) Financial resources

In terms of financial resources, TLSB finances its operations by its own source income and government subvention.

Own source income: Own source income comprises rent revenue, tuition fees, registration fees and parking fees.

Rent revenue increased by **7%** from TZS 445,087,472 in the last financial year to TZS 476,844,994 of the current financial year.

Tuition fees increased by 16% from TZS 289,286,250 of last financial year to TZS 355,821,250 in the current financial year.

Registration fees increased by 86% from TZS 90,875,801 of the last financial year to TZS 169,020,673 in the current financial year.

Parking fees increased by 226.14% from TZS 5,636,161 in the last financial year to TZS 18,381,500 in the current financial year.

Government subvention: Government subvention comprises Other Charges, Personal Emolument, and development projects.

Other Charges increased by 148% from TZS 2,225,006,261 of the last financial year to TZS 5,507,038,572 of the current financial year.

Personal Emolument increased by 1% from TZS 5,557,936,704 of the last financial year to TZS 5,589,498,397of the current financial year.

Government Grant Development increased by 225% from TZS 887,734,210 of the last financial year to TZS 2,883,508,845 of the current financial year.

b) Human resources

In terms of human capital, TLSB has well-qualified, experienced and committed staff dedicated to a long-term career in TLSB. The management maintains continuous training programmes for its staff to keep them abreast with social, economic and development issues around the world. Likewise, the management adheres to good governance and promotes labour relations. During the period under review, TLSB achieved 94% of the manning level with 320 employees compared to 298 employees in the last financial year. Employees' turnover stood at 2%, the majority of Staff are young adults, ranging 30 to 40 years of age.

c) Technological resources

These consist of a number of computer application systems and software used to process and manage the Board's daily activities. These include;

i. **In-House Acquired Technological Resources:** Online Students Information Management System (OSIMS) and integrated National Digital Library System (INDLS).

ii. **Government Deployed Technological Resources:** They include MUSE, GePG, GAMS, GAMIS, NeST, e-Office, Employees' Self Service (ESS), GARI-ITS, e-Mikutano and PlanRep.

d) Capital resources

Capital assets for the year under review consist of property, plant, equipment and library books with a carrying value of TZS 38,065,534,782 and work in progress with a cost of TZS 2,920,331,315.

e) Good relationship asset

TLSB maintains strong relationships with stakeholders as an important resource. Its stakeholders include academic institutions, sister organisations under the Ministry of Education, Science and Technology, strategic partners, local and international libraries, donors, non-governmental organisations (NGOs), community groups, publishers, and professional associations.

f) Strategic resources

From its strategic perspective, TLSB enhances its financial sufficiency by improving management of its resources. This is achieved through prioritisation and implementation of initiatives within the available financial envelope and prudently managing its sources of income.

2.8 STAKEHOLDERS' RELATIONSHIP

Based on TLSB core functions, the major stakeholders of the TLSB include the Office of Treasury Registrar, the Ministry of Education, Science and Technology and Local Government Authority, the President Office Public Service and Government, Academic Institutions, TLSB Staff, Financial institutions, Customers, Parliamentary Committee, Service providers, Media and Developing Partners.

Table 8: Stakeholders Relationship

Stakeholder	Their Interests / Concerns	Value we create
Ministries and Government Agencies	i. Timely disbursement of funds. ii. Legal framework and policy direction iii. Provision of conducive operational environment. iv. Creation and facilitation of linkages with strategic partners e.g., Bilateral and multilateral development. v. Support of Public-Private Partnerships	i. Accountability. ii. Improved sustainable reading culture. iii. Contribution towards national development in compliance with Vision 2025 and alignment to the second medium-term development plan. iv. Compliance with legal requirement eg. Implementation of the constitution v. Well coordinates and standardises library development nationally. vi. Professional/expert advice on matters related to the library, librarianship and documentation.

Stakeholder	Their Interests / Concerns	Value we create
		vii. Preservation of National documentation heritage.
Parliamentarians	i. Prioritise library development in the national government plans. ii. Champion literacy development agenda among communities. iii. Influence budgetary allocation for libraries.	Engage and develop quality concept papers for the development of the library and other services.
Ministry of Education, Science and Technology	i. Submission of Plans and Performance Reports. ii. Data on Library users iii. Provide technical support and advisory.	i. Accurate and timely submission of plans and performance reports, ii. Compliance with Laws, régulations, guidelines and standards iii. Accurate data on registration iv. Timely and effective implementations of TLSB initiatives
TLSB Board	i. Policy development and guidance. ii. Resource mobilisation. iii. Determining corporate strategic directions. iv. Evaluate and monitor performance. v. Approval of budget and organization plans. vi. Ensure availability of financial and human capital. vii. Institutional risk management. viii. Approval of annual financial statements.	i. Effective management and utilisation of resources. ii. Achievement of Set Targets. iii. Stakeholders' satisfaction. iv. Effective service delivery and productivity. v. Positive corporate image. vi. Innovation and creativity. vii. Periodic reports.
TLSB Employees	i. Implementation of policies, plans, programs, projects and activities. ii. Quality service delivery through innovation and creativity. iii. Safeguarding of Board's assets and resources. iv. Upholding and safeguarding the image of the Board. v. Compliance with the policies and rules. vi. Upholding organisational values.	i. Competitive rewards and compensation. ii. Career development and progression. iii. Conducive working environment. iv. Availability of adequate resources. v. Equity and equality.
Publishers	i. Publishing and supply of books and other information materials in various formats. ii. To make legal deposits.	i. Issuance of ISBN numbers. ii. Good business practices. iii. Stimulate interest in books, promote reading for pleasure, enjoyment and knowledge. iv. Compliance with copyright laws.

Stakeholder	Their Interests / Concerns	Value we create
	iii. Supporting the growth of local authorship.	
Learning institution	i. Facilitation of effective usage of services. ii. Creation of awareness of the existence of public and national public libraries. iii. Registration as members of TLSB. iv. Promotion of research and the use of reference services at public libraries.	i. Relevant and up-to-date information resource to support educational achievement. ii. Conducive reading and research facilities. iii. Adoption of modern technologies in service delivery. iv. Facilitation of inter-library lending resource sharing. v. Attachment of internship opportunities. vi. Provision of informational literacy skills.
Suppliers	i. Prompt supply of specified goods and services. ii. Compliance with service level agreements. iii. Promotion of new products and technologies relevant to the needs of the library. iv. Fair pricing to achieve value for money. v. Compliance with provision of public procurement act [CAP. 410 R.E. 2022]. vi. Participation in corporate social responsibility initiatives in support of the library.	i. Timely payment. ii. Regular business fairness and transparency in all business transactions. iii. Compliance with the Public Procurement Act [CAP. 410 R.E. 2022].
Development partners	i. Funding/support for various library programs, e.g., Books, infrastructure, ICT automation. ii. Facilitation of new business development through innovation and creativity iii. Honour MOUs, contract and agreements. iv. Mutual benefit. v. Profile their work.	i. Prudent usage of funds. ii. Increase growth and accessibility to services. iii. Mutual benefits. iv. Honour MOUs, contracts and agreements. v. Feedback. vi. Develop creative and innovative programs. vii. Profile their work.
Library members	i. Proper usage of library information materials and library facilities. ii. Compliance with library rules and regulations. iii. Facilitate a conducive reading environment. iv. Give suggestions of the required materials of the required materials at the library.	i. Timely, relevant, adequate ad accessible information source and resources. ii. Quality service. iii. Conducive reading environment. iv. Appropriate recreational facilities. v. Honour the service delivery charter. vi. Provide timely communication on new products/ resources. vii. Provision of internet services within the library to support the e-library service.

Stakeholder	Their Interests / Concerns	Value we create
Communities	i. To support library development. ii. Good use of available library facilities. ii. Adherence to the agreed MOUs. iv. Co-ownership in the development of library services. v. Develop interest in the use of library services.	i. Quality library stock ii. Relevant and accessible information for empowerment iii. Positive contribution in development iv. Proper management of the libraries in the area v. Support local initiative vi. Employment opportunities vii. Engage the community to determine the development of services within their local area
Mass Media	i. Provision of general information regarding the Board's function and activities. i. Awareness on TLSB Initiatives.	i. Timely and accurate information. ii. Education to the public on understanding the roles of TLSB. iii. Publishing of TLSB magazine/newsletter on Library issues. iv. Creating awareness to public about TLSB services.

Source: TLSB report from Directors.

2.9 BOARD OF DIRECTORS AND ITS COMMITTEES

a) BOARD OF DIRECTORS

The Board of Directors, which consists of the Chairperson, eight other members and the Secretary, is established under Schedule 1 of the Tanzania Library Services Board Act, Cap 102 R.E 2025. The Chairman is appointed by the President of the United Republic of Tanzania.

Board Members are appointed by the Minister responsible for Education, Science and Technology, and the Director General shall act as the Secretary of the Board of Directors and shall be entitled to present and speak but shall not be entitled to vote at the meeting of the Board of Directors. The members of the Board of Directors were appointed for a term of three (3) years.

Table 9:Board Members and Board Secretary for the year 2024/25

S/N	Name of member	Position	Qualification	Gender	Age	Nationality	Appointed
1	Prof. Rwekaza S. Mukandala	Chairperson	PhD. Political Science	M	72	Tanzanian	11/03/2023
2	Dkt. Wakuru R. Manini	Member	PhD. Education	F	49	Tanzanian	13/02/2025
3	Dkt Josephine P. Churk	Member	PhD. Communication Technology and Digital Media Studies	F	43	Tanzanian	13/02/2025
4	Prof. Kelefa T. Mwantimwa	Member	PhD. Library and Information Science	M	48	Tanzanian	13/02/2025

5	CPA. Mudrika K. Mjungu	Member	Master of Business Administration (MBA), Certified Public Accountant (CPA)	M	53	Tanzanian	13/02/2025
6	CPA. Prof. Tausi A. Mkasiwa	Member	PhD. Accounting & budgeting, Certified Public Accountant (CPA)	F	46	Tanzanian	13/02/2025
7	Dkt. Ulfat A. Ibrahim	Member	B.A.Ed., M.A., PhD. (Pursuing)	F	42	Tanzanian	13/02/2025
8	Elieshi S. Lema	Member	M.A. English: Creative Writing	F	77	Tanzanian	13/02/2025
9	Adv. Edwin S. Igenge	Co-opted Member	LL.M (Corporate & Commercial Laws)	M	46	Tanzanian	10/07/2025
10	Dr. Mboni A. Ruzegea	Secretary	PhD - Library & Information Science.	F	56	Tanzanian	N/A

Source: TLSB report from Directors.

The following are the Board Members who also served the Board in the financial year 2024/25, from 01/07/2024 to 02/11/2024

Table 10: Board Members and Board Secretary for the year 2024/25

SN	Name of member	Position	Qualification	Gender	Age	Nationality	Appointed
1	Prof. Rwekaza S. Mukandala	Chairman	PhD. Political Science	M	72	Tanzanian	11/03/2023
2	Prof. Edda T. Lwoga	Member	PhD. Information Studies	F	47	Tanzanian	02/11/2021
3	Dr. Abeid F. Gaspar	Member	PhD. Accounting &Governance.	M	59	Tanzanian	02/11/2021
4	Dr. Esther Ndenje - Sichalwe	Member	PhD. Information Studies	F	50	Tanzanian	02/11/2021
5	Dr. Innocent J. Karamagi	Member	PhD. Agric. & Resource Economics	M	68	Tanzanian	02/11/2021
6	Mr. Simon S. Mahai	Member	M.A Education	M	83	Tanzanian	02/11/2021
7	Adv. Edwin S. Igenge	Member	LL.M (Corporate & Commercial Laws)	M	46	Tanzanian	02/11/2021
8	Mr. Frank K. Mbumi	Member	M.A Human Resource Management	M	56	Tanzanian	02/11/2021
9	Ms. Suzana S. Nussu	Member	M.A. Kiswahili	F	60	Tanzanian	02/11/2021
10	Dr. Mboni A. Ruzegea	Secretary	PhD - Library & Information Science.	F	56	Tanzanian	N/A

Source: TLSB report from Directors.

Table 11:Number of meetings held and attended by Board Members for the year 2024/25

S/N	Name of member	Position	Number of meetings	Tenure
1	Prof. Rwekaza S. Mukandala	Chairman	6	To date
2	Prof. Edda T. Lwoga	Member	0	01/07/2024 -02/11/2024
3	Dr. Esther Ndenje - Sichalwe	Member	4	01/07/2024 -02/11/2024
4	Ms. Suzana S. Nussu	Member	2	01/07/2024 -02/11/2024
5	Dr. Innocent J. Karamagi	Member	2	01/07/2024 -02/11/2024
6	Mr. Frank K. Mbumi	Member	3	01/07/2024 -02/11/2024
7	Mr. Simon S. Mahai	Member	3	01/07/2024 -02/11/2024
8	Dr. Abeid F. Gaspar	Member	3	01/07/2024 -02/11/2024
9	Adv. Edwin S. Igenge	Member	3	To date
10	Dr. Wakuru R. Manini	Member	2	To date
11	Prof. Kelefa T. Mwantimwa	Member	1	To date
12	CPA. Prof. Tausi A. Mkasiwa	Member	2	To date
13	Dr. Ulfat A. Ibrahim	Member	1	To date
14	Ms. Elieshi S. Lema	Member	1	To date
15	Dr. Josephine P. Churk	Member	2	To date
16	CPA. Mudrika K. Mjungu	Member	1	To date

Source: TLSB report from Directors.

Table 12:Key issues deliberated on by Board meetings in 2024/25

Agenda	Resolution
Library services improvement	The Board of Directors reviewed and approved TLSB planning and budget and the proceedings of development projects such as: i) Construction of Mwanza Regional Library; ii) Construction of JPM Memorial Library at Chato district in Geita Region; iii) Renovation of Ruvuma, SLADS, Mara, Mtwara and Tanga Regional Libraries; and iv) Development of the Integrated National Digital Library System by Tanzania Electronics Government Authority
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. 14 employees were promoted, 5 staff re-categorized, 224 staff were trained through seminars and short courses, 17 staff were supported to attend long courses (3 staff completed during the financial year) and all received their salaries and remunerations accordingly.
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 Plans and Budget for 2025/2026. ii) TLSB's Procurement Plan 2025/2026 iii) TLSB's Financial Statements for 2023/2024.
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.

Agenda	Resolution
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.
Smooth running of Library operations	In the period under review, the Board of Directors monitored the construction of Mwanza Regional library, JPM Memorial Library at Chato and rehabilitation of the Ruvuma, Mara, Mtwara and Tanga Regional libraries and ensured the restoration and provision of friendly library services to the public. Also, the development of the Integrated National Digital Library System. The Board directed the management to ensure that consultation for establishing the documentation centres and preservation of library information is done for both public and private libraries.
Monitoring and Evaluation	During the year under review, the TLSB Management conducted M & E meetings with project managers with regard to the construction of the Mwanza Regional Library and JPM Memorial Library at Chato and monitored rehabilitation of the Ruvuma, Mara, Mtwara and Tanga Regional Libraries. The goal was to assess whether progress was aligned to outcomes and identify areas of improvement.

Source: TLSB report from Directors.

b) TLSB BOARD COMMITTEES

To ensure a high standard of corporate governance throughout the TLSB, The TLSB Board Charter mandates the board to form three (3) Committees from among its members to discharge various functions.

The formed Committees of those charged with governance as reflected in the Board of Directors Charter are:

1) Professionals and Academic Committee
2) Planning, Finance and Administration Committee
3) Audit Committee

All Committees report to the Board of Directors quarterly or as the need may arise.

The Chairman of the Board shall not be a Member of any of the Committees but rather has to maintain his independence as the overseer of the Board's functions. Each committee Chairman shall report on the work of the committee and the issues which it has discussed at the following Board meeting.

Members of Management, employees of the Board, other public employees and industry experts, conversant with a matter under consideration by a committee, may be co-opted to attend meetings and assist a committee by providing pertinent information as appropriate.

The composition and details of the Board Committees and the number of meetings attended by the Chairperson and members of the committee during the financial year ending 30 June 2025 are provided hereunder:

1) Professionals and Academic Committee

The Professional and Academic Committee will supervise all matters related to Library Professionalism and Academic. The Committee is vested with the responsibility of evaluating integrity, academic, professional and ethical performance. It shall also be responsible for overseeing the general performance of the provision of Library services and the SLADS academic and professional functions.

The Committee is composed of a chairman and two (2) members, who are also the Board Members.

Table 13: Members of Professional and Academic Committee for the year 2024/25

S/N	Name of member	Position	Qualification	Nationality
1	Prof. Kelefa T. Mwantimwa	Chairman	PhD. Library and Information Science	Tanzanian
2	Dkt. Ulfat A. Ibrahim	Member	B.A.Ed, M.A., Ph.D. (Pursuing)	Tanzanian
3	Elieshi S. Lema	Member	M.A. English: Creative Writing	Tanzanian
4	Dr. Mboni A. Ruzegea	Secretary	PhD. Library & Inf.Science.	Tanzanian

Source: TLSB report from Directors.

Table 14: Number of meetings held and attended by members of Professional and Academic Committee for the year 2024/25

S/N	Name of member	Position	Number of meetings	Tenure
1	Prof. Edda T. Lwoga	Chairperson	2	01/07/2024 -02/11/2024
2	Dr. Esther Ndenje - Sichalwe	Member	3	01/07/2024 -02/11/2024
3	Ms. Suzana S. Nussu	Member	3	01/07/2024 -02/11/2024
4	Prof. Kelefa T. Mwantimwa	Chairman	1	To date
5	Dr. Wakuru R. Manini	Member	1	To date
6	Dr. Ulfat A. Ibrahim	Member	1	To date
7	Elieshi S. Lema	Member	1	To date

Source: TLSB report from Directors.

Table 15:Key issues deliberated on Professional and Academic Committee in 2024/25

S/N	Agenda items	Resolution
1	Quarterly reports on the implementation of library services in all divisions under the Directorate of Library Services	Submission of quarterly reports from NBA, TSD, CSSD, RSD, regional and district libraries to Committee meetings for further evaluation and directives
2	Processes of the establishment of community libraries	Ensure 15 community libraries are established and supplied with the required books.
3	Processes of the procurement of the books for community libraries	Books for the community library should be procured and distributed to 15 libraries
4	Implementation of the e- Library System	Ensure the availability of human resources for the operation of the e-library system, including a system

S/N	Agenda items	Resolution
		analyst, system security officer, and programmer, in collaboration with eGA to prepare a human resource plan.
		Review and test system functionality, input data, and conduct training in the modules that will provide services.
5	Establishment of American Affiliate Space in Dodoma regional Library	Ensure TLSB signs the agreement.
6	Memorandums of Understanding (MoUs) with local and international partners	Establish and strengthen collaboration with institutions such as Project Inspire (STEM Park Project), Book Aid International, and other interested partners including PATA (Publishers Association), Read Tanzania, and Tanzania Young Writers (TAYOWI).
7	Membership and registration fees	Revise membership fees for institutions, colleges, schools, and ISBN/ISSN services.

Source: TLSB report from Directors.

2) Planning, Finance and Administration Committee

The Finance, Planning and Administration Committee shall deal with all matters pertaining to the following issues and forward them to the Board of Directors for approval.

a) Review TLSB Planning and budget proposed by the Management and recommend the same to the Board of Directors for approval.
b) Deal with all matters pertaining to plans and budget.
c) Deal with all issues pertaining to the finance of TLSB.
d) Recommend sanctions and disciplinary actions against defaulters to the Board as provided for in the TLSB Staff Regulations and other enabling Provisions of the law.
e) Monitoring and evaluation of projects
f) Recommend approval of the Board regarding staff promotion/re-categorisation, hiring, confirmation and any other Human Resource Management and Administrative issues.
g) Recruitment of all TLSB staff whose appointing authority is the Board.
h) To approve Staff development proposals.
i) Initiate amendments of all Planning, Finances and Human Resources policies, regulations and guidelines
j) Oversees Staff welfare, salaries and remunerations.

The Committee is composed of a chairman and two (2) members, who are also the Board Members.

Table 16: Members of Planning, Finance and Administration Committee for the year 2024/25

S/N	Name of member	Position	Qualification	Nationality
1	Prof. Kelefa T. Mwantimwa	Chairman	PhD. Library and Information Science	Tanzanian
2	Dkt. Wakuru R. Manini	Member	PhD. Education	Tanzanian
3	Dkt. Josephine P. Churk	Member	PhD. Communication Technology and Digital Media Studies	Tanzanian
4	Dr. Mboni A. Ruzegea	Secretary	PhD. Library & Information Science.	Tanzanian

Source: TLSB report from Directors.

Table 17: Number of meetings held and attended by members of the Planning, Finance and Administration Committee for the year 2024/25

S/N	Name of member	Position	Number of meetings	Tenure
1	Dr. Innocent J. Karamagi	Chairman	2	01/07/2024 -02/11/2024
2	Mr. Frank K. Mbumi	Member	2	01/07/2024 -02/11/2024
3	Mr. Simon S. Mahai	Member	2	01/07/2024 -02/11/2024
4	Prof. Kelefa T. Mwantimwa	Chairman	1	To date
5	Dr. Wakuru R. Manini	Member	1	To date
6	Dr. Josephine P. Churk	Member	0	To date

Source: TLSB report from Directors.

Table 18:Key issues deliberated on Planning, Finance and Administration Committee in 2024/25

S/N	Agenda items	Resolution
1	Quarterly performance reports from the Directorate of Planning, Finance, Human Resources & Administration, PMU Unit, Legal Unit, ICT Unit and Public Relations Unit.	The Committee reviewed the quarterly performance reports submitted by the Directorate of Planning, Finance, Human Resources & Administration, PMU Unit, Legal Unit, ICT Unit, and Public Relations Unit
2	TLSB Budget (MTEF) for 2025/2026 and Revised Budget (MTEF) for 2024/2025	The Committee were approved by the Board and were/are implemented by Management
3	TLSB Organisational Structure	The Committee reviewed the proposed TLSB Organisational Structure submitted by Management
4	Annual Procurement Plan	The plan was approved by the Committee and requests Management to provide periodic updates on procurement activities, including any deviations or challenges, in subsequent Board meetings
5	Report on the construction of Mwanza and Chato Library and renovation of Mara, Mtwara, Tanga and Ruvuma Libraries.	The Committee requested Management to provide regular updates on project progress, including any challenges or deviations, in the subsequent Board meetings
6	Report on the development of integrated National Digital Library System	The Committee directed Management to proceed with the development and implementation of the system in accordance with the approved plan, timelines and allocated resources.
7	Staff Regulations, Financial Regulations and Customer Service charter	The Committee reviewed the Staff Regulations, Financial Regulations, and Customer Service Charter submitted by Management
8	Internal Communication Guideline	The Committee reviewed the Internal Communication Guideline submitted by Management
9	Crisis Communication Guideline	The Committee reviewed the Crisis Communication Guideline submitted by Management
10	Outstanding VAT liability	The Committee directed Management to take immediate and appropriate action to settle the outstanding VAT liability (Principle) in accordance with the Tanzania Revenue Authority requirements and applicable laws, and asks for a waiver of penalty/ interest on VAT liability

Source: TLSB report from Directors.

3) Audit Committee

The purpose of the Audit Committee is to assist the Board in discharging its oversight responsibilities related to the audit function on:

a) The integrity of the financial reporting of the TLSB
b) The independence, qualifications and performance of the internal auditors and
c) TLSB's compliance with legal and regulatory requirements.

The Committee is composed of a chairperson and two (2) members, who are also the Board Members.

Table 19:Members of Audit Committee for the year 2024/25

S/N	Name of member	Position	Qualification	Nationality
1	CPA. Prof. Tausi A. Mkasiwa	Chairperson	PhD. Accounting & Budgeting, Certified Public Accountant (CPA)	Tanzanian
2	CPA. Mudrika K. Mjungu	Member	Master of Business Administration (MBA), Certified Public Accountant (CPA)	Tanzanian
3	Adv. Edwin S. Igenge	Co-opted Member	LL.M (Corporate & Commercial Laws)	Tanzanian
4	Adv. Wambura S. Mkono	Secretary	LL.M (Labour Laws), MBA (CM)	Tanzanian

Source: TLSB report from Directors.

Table 20:Number of meetings held and attended by members of the Audit Committee for the year 2024/25

S/N	Name of member	Position	Number of meetings	Tenure
1	Dr. Abeid F. Gaspar	Chairman	3	01/07/2024 -02/11/2024
2	Adv. Edwin S. Igenge	Member	2	To date
3	CPA. Prof. Sylvia S.Temu	Member	3	01/07/2024 -02/11/2024
4	CPA. Prof. Tausi A. Mkasiwa	Chairperson	1	To date
5	CPA. Mudrika K. Mjungu	Member	1	To date

Source: TLSB report from Directors.

Table 21: Key issues deliberated on the Audit Committee in 2024/25

S/N	Agenda items	Resolution
1	Quarterly audit reports	The Committee reviewed the quarterly audit reports
2	TLSB Annual Audit Plan	The Committee reviewed the TLSB Annual Audit Plan
3	Draft Financial Statements for the year ended June 2024	The Committee reviewed the Draft Financial Statements for the year ended June 2024
4	CAG's Draft Audit Report for the year ended June 2024	The Committee reviewed CAG's Draft Audit Report for the year ended June 2024
5	Internal Audit Charter	The Committee reviewed the Internal Audit Charter

Source: TLSB report from Directors.

4) Management statutory committees

TLSB has established a number of management statutory committees to strengthen accountability, enhance transparency, and ensure effective decision-making in its operations. These committees are mandated by different laws and government circulars, and they play a crucial role in overseeing specific functional areas such as procurement, integrity, risk management, workers' welfare, ICT development, education governance, and health programs. The committees comprise of;

a) Tender Board Committee
b) SLADS Governing Council
c) Integrity committee
d) ICT Steering Committee
e) HIV/ AIDS Committee
f) Risk Management Committee
g) Workers Executive Committee

a) Tender board composition

Section 31 of the Public Procurement Act, CAP 410, requires all public entities to have Tender Boards. TLSB has a Tender Board committee composing seven (7) members as shown below. Among other issues, the Committee is responsible for review and approval of all tendering procedures before signing of contracts, review and approval of all circular resolutions of procurement of Goods, Works, Consultancy and Non-Consultancy Services, as well as review and approval of all minutes of Tender Board, Procurement of Goods, Works, Consultancy and Non-Consultancy Services.

Table 22: Member of the Tender Board for 2024/25

S/N	Name	Position	Organization	Gender	Nationality	Duration
1	Faraja D. Sikana	Chairperson	TLSB	F	Tanzanian	25/02/2024 - 25/02/2027
2	Dr. Rehema C. Ndumbaro	Member	TLSB	F	Tanzanian	25/02/2024 - 25/02/2027
3	CPA. Patricia S. Msirikale	Member	TLSB	F	Tanzanian	25/02/2024 - 25/02/2027
4	Bertha J. Mwaihojo	Member	TLSB	F	Tanzanian	25/02/2024 - 25/02/2027
5	Keneth S. Sijaona	Member	TLSB	M	Tanzanian	25/02/2024 - 25/02/2027
6	Leonard D. Ngowo	Member	TLSB	M	Tanzanian	25/02/2024 - 25/02/2027
7	Irene T. Moshi	Member	TLSB	F	Tanzanian	25/02/2024 - 25/02/2027
8	Jeremiah M. Ryatura	Secretary	TLSB	M	Tanzanian	25/02/2024 - 25/02/2027

Source: TLSB report from Director

b) SLADS Governing Council

It has a role in providing strategic guidance to the management and oversight of the activities. The members of the Council are as follows:

Table 23: List of SLADS Governing Council members

S/N	Name	Position	Qualification	Gender	Age	Nationality	Duration
1	Dr. Mboni A. Ruzegea	Chairperson	PhD. Library & Information Science	Female	56	Tanzania	30/04/2023 - 30/05/2026
2	Dr. Innocent J. Karamagi	Member	Phd Agriculture and Resource Economics	MALE	68	Tanzania	30/04/2023 - 30/05/2026
3	Dr. Rehema C. Mallya	Member	Phd. Library & Information Science	Female	49	Tanzania	30/04/2023 - 30/05/2026
4	Dr. Abdallah S. Ngodu	Member	Phd. Education Studies	Male	54	Tanzania	30/04/2023 - 30/05/2026
5	Mr. Lipangala D. Minzi	Member	B.A Education	Male	71	Tanzania	30/04/2023 - 30/05/2026
6	Mr.Twaha A. Twaha	Member	MBA International Business	Male	55	Tanzania	30/04/2023 - 30/05/2026
7	Dr. Charles W. Marwa	Member	Phd. Information Science	Male	45	Tanzania	30/04/2023 - 30/05/2026
8	Rosemary W. Semindu	Member	Technician Certificate	Female	38	Tanzania	30/04/2023 - 30/05/2026
9	Bertha J. Mwaihojo	Secretary	Master's in Information Studies	Female	44	Tanzania	N/A

Source: TLSB report from Direct

During the year under review, the Board reviewed and discussed various issues that were deliberated in the SLADS Governing Council. Some of the issues discussed were:

i) Preparation of guidelines intended to govern, coordinate, and enhance the implementation of academic and other institutional activities
ii) Staff promotions
iii) Revised curricula of Business Information Technology (BIT) and Information Communication Technology (ICT) courses
iv) Settlement of outstanding students' tuition fees
v) SLADS development plan.
vi) Implementation of short-term training programs

2.10 CORPORATE GOVERNANCE

TLSB is committed to the principles of good corporate governance and is implementing the policy of good governance as advocated by the Government. The Board recognises the importance of integrity, transparency and accountability. In addition, the Board has an overall responsibility for ensuring that the performance and management of the functions and affairs of the TLSB are carried out in an efficient, transparent and ethical manner. Furthermore, the Board is also responsible for:

1) Effectively representing and promoting the interests of TLSB and stakeholders, with a view to increasing the Library Services value.
2) Observing the elements of good governance at the TLSB that include responsibility, accountability, fairness, transparency, dynamism, innovation and collaboration in directing and making its strategic decisions.
3) Directing, governing, administering and supervising the management of TLSB, including:

a) To govern and control the Library Services;
b) To administer both movable and immovable properties of the LSB;
c) To administer the funds and other assets of TLSB;
d) To approve any new police codes, charters or other documents the organisation wishes to adopt;
e) To signify the acts of the TLSB by using the common seal;
f) To receive and give grants, gifts, donations or other monies on behalf of the TLSB.
g) To establish committees as the Board of Directors may deem fit.
h) To receive, consider and make a determination on reports and recommendations from the committees.
i) To do all such acts as may be provided for in Act No. 6 of 1975, No. 1 of 1977 and No. 5 of 1995, or as may be in the opinion of the Board are necessary or expedient for the proper discharge of its functions.

The board has put in place various mechanisms in the form of committees to assist management in the day-to-day running of the organisation. The Board and its committees conducted regular meetings as scheduled.

At its meetings, the Board of Directors approved several important decisions such as the TLSB Planning and budget, TLSB Financial statements, Staff promotions, Recruitment and appointments of new staff, quarterly and annual report, procurement plan, Audit Reports, Amendment of TLSB Act CAP 102, 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

2.11 CAPITAL STRUCTURE

The TLSB is a publicly owned Institution. The capital structure for the year ended 30 June 2025 consists of capital taxpayer funds of TZS 842,840,899 and Accumulated Surplus.

2.12 MANAGEMENT

The management of the 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

1) Planning,
2) Human Resources and Administration,
3) Finance,
4) Library operations, and
5) School of Library, Archives and Documentation Studies.

Units

a) Procurement management
b) Legal,
c) ICT,
d) Public Relations.

2.13 OPERATING AND FINANCIAL REVIEW

a) Analysis of Financial Performance

Revenue

i. Revenue from exchange transactions

Revenue from exchange transactions as at 3 June 2025 was TZS 1,180,921,219 compared to TZS 944,151,136 for the financial year 2023/24. The increase is mainly due to higher registration fees from renewed and newly registered library members, as well as increased hall and parking fee collections. These factors resulted in a 25% rise, equivalent to TZS 236,770,082, compared to the previous financial year.

ii. Revenue grants

Revenue Grants (Government Grants) were TZS 13,980,045,813 as at 30 June 2025, compared to TZS 8,670,677,175 for the financial year 2023/24. The increase was primarily driven by the release of development grants for the construction of the Mwanza Library, the Tanga renovation works, the purchase of books, and payments made to the Chato construction contractor based on the latest completion certificate. These factors collectively resulted in a 225% increase compared to the prior year. Additionally, the increase includes the amortisation of grants related to TLSB's operational and daily activities

Expenses

i. Wages, Salaries and Employee Benefits

The total wages, salaries and employee benefits were TZS 8,036,161,991 for the financial year 2024/25 compared to TZS 6,642,982,888 incurred in the financial year 2023/24. The increase was primarily driven by higher staff-related costs, including improved allowances (such as extra-duty, sitting, and other related allowances), statutory entitlements, recruitment of new staff, and staff transfers to TLSB. These factors resulted in a total increase of TZS 1,393,179,103, equivalent to 21%

ii. Supplies and Consumable Goods

Total expenditure for supplies and Consumable Goods was TZS 3,013,233,919 for the financial year 2024/25 compared to TZS 1,827,066,311 for the year ended 2023/24. The increase was due to Government release of other charges, which were spent on the purchase of goods and services.

iii. Routine Maintenance and Repairs

Total expenditure for Routine Maintenance and Repairs Expenses was TZS 416,658,918 for the year 2024/25 compared to TZS 68,388,116 in the financial year 2023/24. The increase was due to routine repairs in most regional libraries.

iv. Other Expenses

Other Expenses was TZS 230,429,953 for the year 2024/25 compared to TZS 635,185,620 in the financial year 2023/24. The decrease is mainly attributed to taxes imposed by another level of government that were significantly higher in the prior year compared to the current year.

v. Depreciation and amortisation expenses

The amount of depreciation charged was TZS 1,808,810,842 during the year 2024/25 compared to TZS 1,834,047,856 for the year 2023/24. The decrease was a result of the review and adjustment of the assets' estimated useful lives.

vi. Contribution to the consolidated Fund

Section 12(3) of the Public Finance Act (Cap. 348) requires public institutions that are not obligated to pay dividends to remit 15% of their gross income to the Consolidated Fund. In order to comply with TR directives of contributing 15% of the gross revenue to the Government Consolidated Fund (GCF), TLSB contributed TZS 11,000,000 in comparison with TZS 5,000,000, which is equivalent to 120% increase.

b) Analysis of Financial Position

i. Cash and Cash Equivalent

Cash and Cash Equivalent involves cash at the end of the period with Revenue Accounts, Collection Accounts and Expenditure Accounts. During the year under review, cash and cash equivalents were TZS 721,879,648 as at 30 June 2025, compared to TZS 3,277,830,380 for the financial year ended 30 June 2024. The decrease in cash was primarily attributed to development fund utilisation in the development project in the construction of Mwanza Regional Library, JPM Memorial Library, Rehabilitation of Tanga, Mtwara and Mara regional libraries.

ii. Inventories

The inventories as at 30 June 2025 were TZS 255,292,338 compared to TZS 0 for the Financial Year ended 30 June 2024. The increase is caused by building materials stocked for the rehabilitation of Mtwara and Mara, which are implemented through Force Account

iii. Prepayments

During the year 2024/25, prepayments were TZS 317,600,000, while in the year 2023/24 was TZS 26,240,000. The increase was due to funds advanced for the acquisition of Library books for the community libraries project.

iv. Account Receivables

The amount receivable as at 30 June 2025 is TZS 958,836,328 compared to TZS 834,103,527 for the financial year 2023/24. The increase was driven by higher revenue from rent, registration fees, parking fees, and tuition fees.

v. Property, Plant, and Equipment (PPE)

The total Carrying Amount for PPE as at 30 June 2025 is TZS 40,985,866,097 as compared to TZS 37,580,901,538 for the Financial Year ended 30 June 2024. The reason for the increase is due to the acquisition of Library books for the community libraries project and the in-house developed system (OSIMS).

vi. Intangible Asset

During the year 2024/25, TLSB acquired the intangible asset through in-house system development for SLADS, which amounted to TZS 21,320,000. The Integrated National Digital Library System (INDLS) is still under development.

vii. Work in Progress (WIP)

The total Carrying Amount for WIP as at 30 June 2025 is TZS 2,920,331,315 as compared to TZS 1,438,665,186 for the Financial Year ended 30 June 2024. The increase is due to the ongoing construction of the Mwanza regional Library.

viii. Payables

The Outstanding Liabilities as at 30 June 2025 are TZS 2,314,546,054 compared to TZS 2,569,307,760 for the financial year 2023/24. The reason for the decrease is due to obligations settled through funds received for the settlement of liabilities.

c) Analysis of Cash Flows

Cash and cash equivalents

Cash and cash equivalents at the end of the financial year decreased by 78%, mainly due to funds received for the construction of the Mwanza Library, which remained unutilized as at 30 June 2024 and were spent in the 2024/25 financial year.

Deferred Income

At the end of the financial year 2024/25, Deferred Income TZS 886,398,182 compared to TZS 3,263,730,785 for the financial year 2023/24. The decrease in cash was primarily attributed to funds received from the Government for Mwanza and JPM Memorial Library Construction.

Table 24: Summary of Movement of Deferred Income

Description	Financial Year	Amounts in TZS
Opening Balance of Deferred grants as at	1 July 2024	3,263,730,785
Additional grants received during the year	2024/2025	5,989,647,513
Amortised Grants during the year	2024/2025	(8,390,547,416)
Closing balances as at	30 June 2025	862,830,882

Source: TLSB report from Directors

d) 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 an initial budget of TZS 18,696,367,683 for TLSB as a Government Subvention. Of this amount, TZS 7,220,334,180 was allocated for Other Charges (OC), TZS 5,772,039,000 for Personnel Emolument (PE), and TZS 3,522,238,073 was allocated for development projects. The budget approved for Own Source revenue was TZS 1,915,000,000. In addition, TLSB was approved a supplementary budget of TZS 2,724,922,253, comprising TZS 702,684,180 for OC, TZS 2,000,000,000 for Development Expenditure and TZS 22,238,073 from a Foreign Grant. This brought the total approved budget to TZS 18,696,367,683.

At the end of the year, TLSB had received a total of TZS 11,579,145,910, which is equivalent to 69% of the approved budget. The funds received show an increase of TZS 828,245,950 (Equivalent to 8%) compared to TZS 10,750,899,958 received in the previous year.

TLSB's expenditure for the year 2024/2025 was TZS 13,506,884,400 which is equivalent to 80% of the approved budget. The fund received show an increase of TZS 7,155,271,518 (Equivalent to 82%). Compared to TZS 8,194,494,599 in the financial year 2023/24.

e) Future Plans

The planned activities focus on strengthening library infrastructure, enhancing digital and ICT services, improving human resource capacity, promoting a reading culture, and ensuring good governance through effective institutional management. These initiatives aim to contribute to national priorities in education, innovation, and sustainable development.

Table 25: TLSB plans for the year 2025/26

S/N	OBJECTIVE	IMPLEMENTATION 2025/2026	IMPLEMENTATION 2024/2025
1	HIV/AIDS infections and NCD reduced	Training and capacity building for 200 staff to undertake Voluntary Counselling and Testing	To conduct four (4) workshops and seminars on HIV/AIDS and NCD for 120 staff by June 2025 To sensitise 120 staff to undertake Voluntary Counselling and Testing by June, 2025
2	Implementation of National Anti-Corruption Strategies enhanced and sustained.	To conduct four (4) integrity committee meetings on ethical behaviour matters by June 2026	To conduct four (4) integrity committee meetings on ethical behaviour matters by June, 2025
3	Tanzania Library Service modernized	To extend the implementation Integrated Library Management System	To digitise and manage National Library Management Systems by June 2025

S/N	OBJECTIVE	IMPLEMENTATION 2025/2026	IMPLEMENTATION 2024/2025
		ILMS(NDL) to 10 TLSB regional Libraries for TLSB To digitise and manage National Library Management Systems.	
4	Good Governance and resource management improved	To conduct statutory translation to TLSB Act, CAP 102, Regulations and By-laws.	To conduct four (4) stakeholder meetings and two (2) seminars with regard to TLSB regulations and By Laws by June 2025.
		To prepare and submit to CAG the annual Financial Statements for the year ended 30th June 2025.	To prepare and submit quarterly statutory Internal Audit reports to the Internal Auditor General by June 2025
		To Conduct Preparation of TLSB Strategic Plans 2026/27-2030/31	To coordinate Preparation of TLSB Strategic Plans 2026/27-2030/31 by June, 2025
		To prepare codification of asset, Upgrading of Asset Register and conduct annual stock taking, periodic stock checking and preparation of report.	To prepare codification of asset and Upgrading of Asset Register and Inventory by June, 2025
5	Institution Capacity to deliver its services strengthened.	To provide adequate working tools and facilitate smooth operations in 43 TLSB's stations by June 2026.	To provide adequate working tools and facilitate smooth operations in 43 TLSB's stations by June 2025.
		To carry out field visits to 22 Region,19 Districts to monitor the Implementation of TLSB Action plan and on the ongoing development activities to four (4) Regional and four (4) District Libraries	To carry out field visits to 22 Region,19 Districts to monitor the Implementation of TLSB Action plan and on the ongoing development activities to four (4) Regional and four (4) District Libraries by June 2025.
		To conduct training to twenty (20) expected retirees and Induction orientation programs to new recruited staff	To conduct training to twenty (20) expected retirees and Induction orientation programs to new recruited staff by June, 2025
		To facilitate recruitment and selection processes.	To facilitate recruitment and selection processes by June 2025
		To organize and facilitate minor repair and maintenance of 43 Libraries infrastructures.	To provide adequate working tools and facilitate smooth operations in 43 TLSB's stations by June, 2025

Source: TLSB report from Directors

f) Capital Structure

The TLSB is a publicly owned Institution. The capital structure for the year ended 30 June 2025 consists of capital taxpayer funds of TZS 842,840,899 and Accumulated Surplus of TZS 38,139,991,361. Thus, making the Authority capital fund of TZS 38,982,832,260.

g) Treasury Policies and Objectives

TLSB treasury policies involve mechanisms established by the board, which delegates financial decisions to management in a controlled manner. The control instruments in place include legislation, Government Circulars, Guidelines and the Board resolutions on opening, operating and signing mandates to the bank accounts. The main objective is to ensure proper control and safeguard of the government's financial resources. Under these mechanisms, the Board's revenue is collected through TLSB revenue collection accounts maintained at designated commercial banks using GePG, on a weekly basis, transferred to TLSB's revenue collection accounts maintained at BOT. All expenditure is incurred within the approved limits in the approved annual budget incorporated in the MUSE system.

h) Liquidity of the Entity

During the financial year ended 30 June 2025, the Board managed its liquidity level to ensure there were sufficient funds to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Board's reputation. This was achieved through prudent liquidity management, which includes maintaining sufficient cash and cash equivalents and striving to ensure that receivables are settled within a grace period of 30 days, making the short cash conversion cycle. The liquidity has increased due to the reason that during the year, most of the obligations were settled, and a few obligations increased as most of the obligations were settled immediately when they fell due, which means the ability of the company, percentagewise, to meet short-term commitments increased as provided below:

Table 26: Liquidity ratio

Liquidity ratios	Jun-25	Jun-24
Current ratio = current assets/current liabilities	0.42:1	0.56:1
Acid test ratio = (current assets - inventory)/Current liabilities	0.36:1	0.56:1
Cash ratio = cash/current liabilities	0.20:1	0.54:1

Source: TLSB report from Directors

2.14 PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

Table 27: Principal Risks, Uncertainties and Opportunities

S/N.	Objective	Risk	Risk Category	Impact	Risk Mitigation
1	HIV/AIDS infection and Non-communicable Diseases reduced.	Increase cases of Communicable and non-communicable diseases among staff. Risk rating: Low	Operational	Decline in employee productivity and performance as a result of increased cases of HIV/AIDS &NCDs.	Two training courses in HIV/AIDS & NCDs were conducted. Staff living with HIV/AIDS & NCD supported. A complaint handling desk was developed, providing a channel for employees experiencing stigma to report their complaints and seek support.
2	Implementation of National Anti-Corruption Strategies enhanced and sustained.	Unethical practices and fraud incidence Risk rating: Low	Operational	Possible increase in unethical and fraudulent incidences due to absence of Ant-corruptions mechanisms.	Two training on ethics and integrity matters were conducted to 140 staff from Northern and Central zones.
3	Tanzania Library Service modernized	Ineffective implementation and management of the Integrated National Digital Library System. Risk rating: Moderate	Operational	Possibilities of ineffective implementation and management of the Integrated National Digital Library System	A dedicated technical support team from e-GA, in collaboration with internal staff, was established.
		Damaging of books and publications. Risk rating: Extreme High	Operational	Possibility of damaging of books and publications due to inadequate shelves, storage space for storage of	Shelves were repaired to one library to ensure proper storage of library materials.

S/N.	Objective	Risk	Risk Category	Impact	Risk Mitigation
				library materials.	
4	Good Governance and resource management improved	Reduced in number of library users	Financial	Increase of illiteracy ratio	libraries were renovated to attract readers.
				Reduction of collection revenue.	INDLS system was introduced to streamline library services, facilitate digital transactions, and improve revenue collection
		Loss of manpower	Operational	Reduced operational efficiency	A staff incentive scheme was established to improve productivity, recognition, and overall employee engagement
		Loss of funds or misappropriation due to corruption, errors, or collusion.	Operational	Financial loss, legal penalties, reputational damage, and reduced stakeholder trust.	Two training on ethics and integrity matters were conducted to 140 staff from Northern and Central zones. Employees took an integrity pledge to uphold honesty, transparency, and ethical conduct in the workplace.
5	Institution Capacity to deliver its services strengthened.	Loss of revenue collection	Financial & Reputation	Reduced funds for operational and academic activities, and compromised service delivery.	OSMIS established and operationalized.
		Lower student enrolment or retention in college programs.	Operational & financial	Reduced reputation and influence of the college.	Building renovations were carried out to attract more students,

S/N.	Objective	Risk	Risk Category	Impact	Risk Mitigation
					a marketing campaign was conducted, and the college website was developed and operationalized
		Unauthorized disclosure of government documents.	Operational & Reputation	Compromised Institutional security, legal liability, and loss of stakeholder confidence.	Government digital systems like e-office, e-Mikutano, HCIMS, MUSE, GAMIS, GAMS, GePG, NeST, digital signature and ESS deployed and operationalized.

Source: TLSB report from Direct

Opportunities

TLSB has significant opportunities to enhance its services and impact.

i. Digital Transformation - Expanding e-library services and integrated digital platforms to reach remote users.
ii. Partnerships and Collaborations - Collaborating with local and international institutions, universities, and NGOs for resource sharing, training, and research.
iii. Funding and Grants - Accessing government funding, donor support, and international grants for library development and literacy programs.
iv. Community Engagement - Expanding literacy campaigns, outreach programs, and public awareness initiatives to increase library usage.
v. Research and Innovation - Supporting academic research, promoting indigenous knowledge documentation, and participating in knowledge networks.

Uncertainties and Assumptions

In carrying out its activities, TLSB operates under certain assumptions and faces various uncertainties that could influence its performance and strategic objectives. Key assumptions include continued government support, stable funding from Parliament and donors, availability of skilled human resources, and consistent access to technological infrastructure.

2.15 SUSTAINABILITY OF ENTITY OPERATIONS

a) Environmental Sustainability

The Board is committed to promoting environmental sustainability by integrating eco-friendly practices into its operations. The organisation focuses on optimising the use of energy, water, and materials to reduce waste and implement proper waste management. In addition, TLSB educates its staff on sustainable practices, fostering a culture of environmental stewardship. Through these efforts, TLSB contributes to both national and global sustainability goals while minimising its environmental impact.

b) Social Sustainability

The Board is committed to social sustainability by promoting initiatives that enhance the well-being of its employees, stakeholders, and the broader community. The organisation supports programs in education, skill development, and capacity building, while fostering inclusive and equitable opportunities for all. TLSB also emphasises stakeholder engagement, ethical practices, and community partnerships to ensure that its operations contribute positively to social development. Through these efforts, TLSB strengthens community resilience and promotes long-term social progress.

c) Governance Sustainability (Include Climate-Related Disclosures).

The Board is committed to governance sustainability by ensuring that its operations are conducted with transparency, accountability, and integrity. The organisation upholds strong policies and practices that promote ethical decision-making, compliance with legal and regulatory requirements, and effective risk management. By fostering a culture of good governance, TLSB ensures that stakeholder interests are safeguarded, resources are managed responsibly, and long-term organisational sustainability is achieved.

Actions taken by TLSB

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 the 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. The Board demonstrated commitment to environmental impact assessment (EIA) standards by adhering to the licenses' requirement, including obtaining building permit, environmental inspection (construction of Mwanza Library), 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.
iv. TLSB is leveraging digital transformation and e-office systems to improve access to library resources, support remote learning, and promote sustainability by reducing paper use and minimising environmental impact
v. Community engagement by conducting literacy campaigns, outreach programs, and workshops to support learning in the community.

2.16 SOLVENCY

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

2.17 EMPLOYEE'S WELFARE

i) Relationship between management and employees

There is a systematic procedure of communication with employees on a regular basis. A healthy relationship existed between Management and Employees, who were represented through the Workers' Union (RAAWU) during the year 2024/25. Staff are always kept aware of the objectives of the Institution and the management's plans for achieving the targeted objectives through staff meetings.

ii) Workers council

Employees continued to participate in the decision-making process through the Workers' Council meetings. Two Executive and Workers' Council meetings were convened in the year 2024/25. All major decisions affecting employees were discussed in the Workers' Council, including Staff Development and Training Policy, Incentive Scheme, Organisation Structure, Staff Regulations and TLSB Annual Budget of 2025/26.

iii) Employment policy

The Board is an equal opportunity employer. It gives equal access to employment opportunities that ensures that the best available person is appointed to any given position on merit and free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair the ability to discharge duties.

iv) Medical services

All members of the staff, together with a maximum number of four beneficiaries (dependents) for each employee, were availed medical insurance under the National Health Insurance (NHIF). The Institute contributed 3% of the employee's salary towards this fund.

v) Employee participation and performance monitoring

Directorates and Units continued to hold meetings in order to assess performance and provide feedback on various operational and administrative matters on a weekly basis. Further, the Board stated to implement the Public Employees Performance Management Information System (PEPMIS) in monitoring the performance of its employees. In the area of employee engagement, two Worker's Council meetings and three all-staff meetings were held. Further, the Management continued to hold its monthly meetings for performance monitoring (EXCOM Meetings).

vi) Staff leave roster management

The Management continued to coordinate and manage staff leaves as per procedures governing leave in the Public Service. All staff went for annual leave, some for maternity, paternity and compassionate leave.

vii) Training and development

Employees were given the opportunity to attend short-term and long-term Training both locally and internationally. Training programs have been and are continually being developed to ensure that employees are adequately trained at all levels. The programmes are focused on upgrading staff skills to make them more competent. In implementing the training programmes, a total of 224 staff were trained on short courses in the areas of Leadership, Library Management, Records Management, Finance, Anti-Corruption, ICT, Audit, Legal, Public Relations and awareness on HIV/AIDS and Non-Communicable Diseases. A total of 17 employees were engaged in long-term academic programs, of which 3 employees have completed their studies during the reporting period, 14 employees were continuing with their studies at various academic levels, as follows: Doctoral Degree (PhD) - 1, Master's Degree - 5, Bachelor's Degree - 7, and Diploma -1. The Institution continues to provide support to employees undertaking these programs in accordance with its Human Resource Development and Training Policy.

Table 27:Staff training during financial year 2024/2025

S/N	Level of Education	Program pursued	FY 2024/2025 Sponsor				FY 2023/2024 Sponsor			
			TLSB	Donors	Self	Total	TLSB	Donors	Self	Total
i)	PHD	PhD. Inf. Studies	0	0	1	1	1	0	0	1
ii)	MASTERS	Master's in library and information and Masters in Economics	4	1	1	6	1	0	5	6
iii)	BACHELOR'S DEGREE	Librarianship	1	0	4	5	1	0	4	5
		HR	0	0	1	1	0	0	0	0
iv)	DIPLOMA	Librarianship	1	0	1	2	0	0	0	0
v)	Continuous Professional Development, long and short courses seminars	Employees participated in various short courses and seminars organized by TLSB and other Institutions.	224	0	0	224	192	0	2	194
Grand total			230	1	8	239	195	0	11	206

Source: TLSB report from Director

2.18 HIV/AIDS & CNCDs

Tanzania established a national Policy of HIV and AIDS in 2001, which is the government's strategic framework to manage and respond to the HIV/AIDS epidemic, encompassing prevention, care, support, and impact mitigation strategies across all sectors to address the HIV/AIDS pandemic as a national disaster threatening development. In 2004, the policy integrated Non-Communicable Diseases (NCDs) due to their rising prevalence and similar risk factors. Thus, these initiatives aimed to coordinate a national multi-sectoral response and raise understanding of the interconnectedness of chronic diseases and the need for a holistic approach to public health in improving patient care and resource efficiency.

Tanzania Library Services Board complies with the National HIV/AIDS and CNCDs Policy, which serves as a guide for the Board's action to protect employees against HIV/AIDS and Non-Communicable Diseases (CNCDs); and to manage the pandemic and the diseases' impact at the workplace. Up to June 2025, awareness on HIV/ AIDS and Non-Communicable diseases was provided to 186 employees, and 2 staff living with HIV/AIDS were supported with food supplements. Moreover, Management has placed condom boxes in the toilets to provide employees with access to condoms, which will protect them from HIV and sexually transmitted diseases.

In the long run, TLSB Management has established the HIV and Non-Communicable Diseases (NCDs) committee to address the significant impact of these diseases on employees and the economy. The committee focuses on preventing HIV infections and NCDs, promoting healthy lifestyles, and mitigating the socioeconomic burdens caused by these conditions, ensuring a resilient and productive workforce.

2.19 ANTI-CORRUPTION

The government introduced Tanzania's anti-corruption policy, primarily based on the Prevention and Combating of Corruption Act (PCCA) of 2007, to prevent and combat corruption in the country. Moreover, the National Anti-Corruption Strategy and Action Plan Phase IV (2023-2030), as a strategic guideline that confirms the continuance of efforts by the Government of Tanzania to combat corruption, which is an obstacle in building the prosperity of the Nation, was introduced to provide guidelines to be undertaken by every institution against corruption practices.

Tanzania Library Services Board (TLSB), as one of the government institutions, has the role to comply and implement NACSAP IV as a continuation of Government efforts to complement other Government initiatives in preventing and combating corruption to strengthen good governance among both internal and external TLSB stakeholders as stipulated in the National Anti-Corruption Policy. Corruption awareness was provided to 186 TLSB staff, a desk for receiving and handling complaints was established. Up to June 2025, a total of 32 complaints were received and solved.

Management established the Ethics Committee to uphold integrity, promote public trust, prevent misconduct and corruption, and ensure TLSB operates effectively and ethically, fulfilling its mission to deliver quality services. The committee provides guidance, facilitates reporting of unethical behaviour, and fosters a culture of responsibility by enforcing a clear Code of Ethics and Conduct.

2.20 RELATED PARTY TRANSACTIONS

TLSB is an entity under the control of the Ministry of Education, Science & Technology, and the ministry is under the Government of the United Republic of Tanzania. TLSB doesn't control another entity. All related party transactions and balances between the entity, controlling parties and key management personnel are disclosed in note 16 of the financial statements.

2.21 GENDER PARITY

Policy:

Guidelines for Gender Inclusion in the Public Service of 2023 emphasise that it is the responsibility of every institution to consider gender issues in human resource management to facilitate the creation of a culture of recognising the potential and contribution of all employees regardless of gender or physical condition and thus increase efficiency in work performance and contribute to the provision of quality services to the citizens.

Implementation of the Policy:

Tanzania Library Services Board has been actively working towards gender equality and the inclusion of both women and men in public service, as part of its broader attainment of institutional goals. Board gives equal access to employment opportunities to both women and men; however, during the financial year 2024/25, there were a total of 320 employees, of which 222 (69%) were women, and 98 (31%) were men. The higher number of women employees reflects the historical trend in the librarianship profession, which tends to attract more women.

Table 29: Number of staffs during the financial year 2024/25

Gender	2025	Percentage	2024	Percentage
Male	98	31%	93	31%
Female	222	69%	205	69%
Total	**320**	**100%**	**298**	100%

Source: TLSB report from Director

2.22 APPOINTMENT OF AUDITORS

The Controller and Auditor General is the statutory auditor of the Tanzania Library Services Board by virtue of article 143 of the Constitution of the United Republic of Tanzania and amplified in section 9 of the Public Audit Act, Cap 418 (R.E. 2021). However, in accordance with section 33(1) of the same act, M/s PKF Associates Tanzania, jointly with the National Audit Office of Tanzania (NAOT), carried out the audit of the Board for the financial year ended 30 June 2025.

2.23 RESPONSIBILITY OF THE AUDITOR

The auditors' responsibility is to consider whether there is a material inconsistency between the other information and the financial statements, and whether there is a material inconsistency between the other information and the auditor's knowledge obtained in the audit.

2.24 POLITICAL AND CHARITABLE DONATIONS

During the year ended 30 June 2025, there was no political donation made by TLSB.

2.25 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 the 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 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 the e-office system, which reduces the use of paper and thus protects the environment.

2.26 DISABLED PERSONS

Policy:

The Public Service Management and Employment Policy of 2008 is an important tool, established by the Government to strengthen performance and improve service delivery to citizens and other productive and service delivery entities. The policy considers the role of persons with disabilities by setting standards that enable or allowing a person with a disability to have access directly or indirectly to the benefits of public social services in all spheres of society, and it includes access to information, communication and physical environment, such as tactile and sign.

Implementation of the Policy:

TLSB gives equal opportunity to people with disabilities for vacancies they can fill. Similarly, under the Workman Compensation Act, 2008, TLSB compensates staff who become disabled while in the service. The Board has 3 employees with different forms of disability, in which everyone has been given the working gear depending on the need to enable them to perform their duties effectively.

On the other hand, TLSB complies with the Persons with Disabilities Act of 2010 to promote the rights of this group in ensuring that buildings and infrastructure are designed and built to be inclusive and accessible for all. Necessary services like special toilets and elevators are installed in TLSB buildings.

2.27 PREJUDICIAL ISSUES

During the year under review, the Board handled a case involving defaulting tenants, TLSB vs. Augustino Nombo and others, land case No. 6591/2024, at the High Court of Tanzania.

2.28 PUBLICATION OF THE REPORT

TLSB publish in its official website the report by those charged with governance alongside audited financial statements not later than 30 days after the approval of the audited financial statements as per the requirements of the NBAA Technical Pronouncement No.1 of 2018.

2.29 STATEMENT OF COMPLIANCE

The Report by Those Charged with Governance is prepared in compliance with the new Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of Accountants and Auditors (NBAA) and became effective from 1 January 2021.

2.30 AUTHORIZATION DATE FOR ISSUE

These financial statements for the year ended 30 June 2025 were authorised for issue on or before 31 March 2026 by the Board of Directors, following the tabling of the Controller and Auditor General's annual audit report to the National Assembly of the United Republic of Tanzania.

2.31 APPROVAL

The report by those charged with governance has been approved by those charged with governance and signed on its behalf by:

Signature:	**Signature:** ....
Dr. Mboni A. Ruzegea	Prof. Rwekaza S. Mukandala
Director General	Chairman
Date: 6 March 2026	**Date:** 6 March 2026

3.0 STATEMENT OF RESPONSIBILITY OF THOSE CHARGED WITH GOVERNANCE

Pursuant to Section 18(1) of the Tanzania Library Services Act, Cap 102 R.E 2025, the Board is required to keep proper books of account and maintain proper records of its operations. Those Charged with Governance accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements. Those Charged with Governance understand that the Board's system of internal control is effective to provide reasonable, but not absolute, assurance that the transactions recorded in the books of account, which were used to prepare these financial statements, are free from material misstatement.

Those Charged with Governance further accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the International Public Sector Accounting Standards (IPSAS), The Public Finance Act, Cap 348, NBAA's Pronouncements and in the manner required by the Tanzania Library Services Act, Cap 102 R.E 2025. In addition, Those Charged with Governance are of the opinion that the financial statements give a true and fair view of the Board's state of financial affairs and of its operating results for the year ended 30 June 2025.

Nothing has come to the attention of Those Charged with Governance to indicate that the Government of the United Republic of Tanzania shall wind up the operations of the Board, thus, not to remain a going concern for at least the next twelve months from the date of this statement.

This Statement was approved and authorised for issue by the TLSB Board and signed on its behalf by:

Signature:	**Signature:** ....
Dr. Mboni A. Ruzegea Director General	Prof. Rwekaza S. Mukandala Chairman
Date: 6 March 2026	**Date:** 6 March 2026

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

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act CAP 286 (R.E. 2002), 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 the Board showing true and fair view of the Board's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors under the Statement of Responsibility by Those Charged with Governance on the above page.

I, CPA Patricia S. Msirikale being the Director of Finance - TLSB, hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

I, thus confirm that the financial statements give a true and fair view position of TLSB as on 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: 6 March 2026

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		2024/25	2023/24
Assets	**NOTES**	**TZS**	**TZS**
Non-current assets			
Property, equipment and books	9	40,985,866,097	37,580,901,538
Intangible assets	10	19,731,222	-
		41,005,597,319	**37,580,901,538**
Current assets			
Trade and other receivables	11	537,263,812	129,282,000
Inventories	12	255,292,338	-
Cash and cash equivalents	13	721,879,648	3,277,830,380
Total current assets		**1,514,435,798**	**3,407,112,380**
Total assets		**42,520,033,117**	**40,988,013,918**
Current liabilities			
Trade and other payables	14	2,674,369,976	2,770,650,624
Deferred income	4	862,830,881	3,263,730,785
Total liabilities		**3,537,200,857**	**6,034,381,409**
Net assets		**38,982,832,260**	**34,953,632,509**
Net assets represented by:			
Capital contributed by:			
Taxpayer's capital fund		842,840,899	842,840,899
Accumulated surplus		38,139,991,361	34,110,791,610
Total equity		**38,982,832,260**	**34,953,632,509**

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

	6 March 2026	
Prof. Rwekaza S.Mukandala **Chairperson**	Date	Dr. Mboni A. Ruzegea **Director General**

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2025

	NOTES	2024/25 TZS	2023/24 TZS
Revenue from non-exchange transactions			
Transfers from government - grants	3 (a)	13,980,045,813	8,670,677,175
Transfers from donors - gifts and services-in-kind	3 (a)	2,375,117,119	6,073,560,252
Revenue from exchange transactions			
Rendering of services - college fees	3 (b)	572,036,254	447,694,561
Rental revenue from facilities and equipment	3 (c)	608,884,965	496,456,575
Total revenue		**17,536,084,150**	**15,688,388,563**
Expenses			
Employee costs	5	(8,036,161,991)	(6,642,982,888)
Supplies and consumables used	8	(3,013,233,919)	(1,827,066,311)
Maintenance expenses	6	(416,658,918)	(68,388,116)
Depreciation on property equipment and books	9	(1,808,810,842)	(1,834,047,856)
Other expenses	7	(230,429,953)	(635,185,620)
Amortisation of intangible assets	10	(1,588,778)	-
Total expenses		**(13,506,884,400)**	**(11,007,670,791)**
Surplus for the year		**4,029,199,750**	**4,680,717,772**

6 March 2026

Prof. Rwekaza S.Mukandala — Date
Chairperson

Dr. Mboni A. Ruzegea
Director General

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

	Taxpayer's capital fund TZS	Accumulated surplus TZS	Total TZS
Year ended 30 June 2025			
At start of year 1 July 2024	842,840,899	34,110,791,610	34,953,632,509
Surplus the year		4,029,199,750	4,029,199,750
At end of year 30 June 2025	842,840,899	38,139,991,361	38,982,832,260
Year ended 30 June 2024			
At start of year 1 July 2023	842,840,899	29,430,073,838	30,272,914,737
Surplus for 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

6 March 2026

Prof. Rwekaza S.Mukandala
Chairperson

Date

Dr. Mboni A. Ruzegea
Director General

TANZANIA LIBRARY SERVICES BOARD (TLSB)

CASHFLOW STATEMENT FOR YEAR ENDED 30 JUNE 2025

	NOTES	2024/25	2023/24
Cash flow from operating activities		TZS	TZS
Receipts			
Transfers from government	19	11,579,145,910	10,750,899,960
Revenue from exchange transactions - Rent income	20	1,214,669,475	916,025,991
		12,793,815,385	11,666,925,951
Payments			
Employee costs	22	(8,057,659,551)	(6,736,770,093)
Other expenses	26	(4,135,768,285)	(1,986,727,636)
		(12,193,427,836)	(8,723,497,729)
Net cash flow from operating activities		600,387,548	2,943,428,222
Cash flow from investing activities			
Cash payments for the purchase of property and equipment	23	(2,838,658,282)	(865,059,167)
Cash payments for the purchase of intangible assets	10	(21,320,000)	-
Advance payment for the purchase of the property and equipment	24	(296,359,999)	394,831,014
Net cash flow used in investing activities		(3,156,338,281)	(470,228,153)
(Decrease)/Increase in cash and cash equivalents		(2,555,950,732)	2,473,200,069
Cash and cash equivalent at beginning of year		3,277,830,380	804,630,311
Cash and cash equivalent at end of year	13	721,879,648	3,277,830,380

6 March 2026

Prof. Rwekaza S.Mukandala
Chairperson

Date

Dr. Mboni A. Ruzegea
Director General

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

The budget was prepared in line with the approved Strategic Plan and Annual Action Plan, prior year performance, approved estimates, projected revenues, and applicable budgetary guidelines.

	Original budget	Reallocations/ adjustments	Final budget (B)	Actual amount on comparison basis (A)	Difference between final budget and actual (B-A)		Reasons
	TZS	TZS	TZS	TZS	TZS	%	
Receipts							
Subvention from other government entities	5,772,039,000	(56,250,000)	5,715,789,000	5,589,498,397	126,290,603	2	Variation was due to Staff retirement and staff transferred to other Institutions.
Revenue grants	11,065,578,683	-	11,065,578,683	5,989,647,513	5,075,931,170	46	
Revenue from exchange transactions	1,915,000,000	-	1,915,000,000	1,214,669,475	700,330,525	37	The variation was caused by low student enrolment at SLADS College.
Payments							
Wages, salaries, and employee benefits	(8,122,096,882)	(209,538,716)	(8,331,635,598)	(8,057,659,551)	(273,976,047)	3	The variation was caused by less disbursement of Other Charges (OC) funds in the first quarter.
Expenses	(5,898,674,704)	188,407,994	(5,710,266,710)	(4,135,768,285)	(1,574,498,425)	28	
Development expenditure	(4,731,846,097)	77,380,722	(4,654,465,375)	(3,156,338,281)	(1,498,127,094)	32	The variance arose due to delays in obtaining expenditure approvals for the project funds.
Net balance	-	-	-	(2,555,950,732)	2,555,950,732		

Prof. Rwekaza S.Mukandala
Chairperson

6 March 2026
Date

Dr. Mboni A. Ruzegea
Director General

6.0 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 it is known today, continues to exist as a body corporate having perpetual succession and a common seal. The headquarters of the 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 organisation 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 Tanzanian 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.

a) Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 42: Social Benefits	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: (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. 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.
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	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. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk, which were inadvertently omitted when IPSAS 41 was issued. 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 the 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 the year of adoption
IPSAS 43	Leases	1 January 2025	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. 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.
IPSAS 45	Property, plant and equipment	1 January 2025	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. 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.
IPSAS 46	Measurement	1 January 2025	This standard was developed to help improve measurement guidance across IPSAS. The Organisation is currently assessing the impact of IPSAS 46 on the relevant areas of the financial statements.
IPSAS 47	Revenue	1 January 2026	This standard sets out the accounting requirements for revenue transactions in the public sector and replaces IPSAS 9, 11 and 23. The Organization is currently assessing the impact of IPSAS 46 on the relevant areas of the financial statements.
IPSAS 48	Transfer expenses	1 January 2026	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. The Organisation is currently assessing the impact of IPSAS 48 on the relevant areas of the financial statements.

Standard	Title	Effective date	Anticipated impact in the year of adoption
IPSAS 49	Retirement benefit plans	1 January 2025	This standard cover accounting and reporting requirements for public sector retirement benefit plans to improve the transparency and accountability of those plans. The Organisation is currently assessing the impact of IPSAS 49 on the relevant areas of the financial statements.

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

Based on the financial performance and position of the Organisation and its risk management policies, the directors are of the opinion that the Organisation 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 Organisation'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 Organisation bases its assumptions and estimates on the 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 Organisation. 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 Organisation.
- 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 Organisation 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 Organisation 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 recognised when the amount of revenue can be measured reliably, and it is probable that economic benefits will flow to the Organisation and measured at the fair value of consideration received or receivable.

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

Revenue from non-exchange transactions

Non-exchange transactions are those where the Organisation 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 recognised 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 recognised as assets are recognised as non- exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised 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 Organisation to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the Organisation to return the inflow of resources received if they are not utilised 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 recognised 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 recognised 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:

Assets	Useful life (years)
Leasehold land	-
Buildings	50
Plant & Machinery (Generators)	15
Furniture and Fittings	10
Computer & Electronics	8
Motor vehicle	10
Office equipment	10
Library books	10

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 derecognised.

f) Impairment of non-financial assets

Impairment of non-cash generating assets

The Organisation 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 Organisation 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 Organisation 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 the cost of disposal. If there is no binding sale agreement or active market for an asset, the Organisation 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 recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the Organisation 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 recognised. 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 recognised for the asset in prior years. Such a reversal is recognised 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 Organisation does not have any hedge relationships, and therefore, the new hedge accounting rules have no impact on the Organisation'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 amortised 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 cash flows 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 amortised cost or fair value through net assets/ equity unless an entity has made an 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 amortised 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 amortised cost. A gain or loss on an instrument that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised 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 recognised 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 recognised 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's end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortised 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 realising 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 amortised cost and fair value through net assets/equity. The entity recognises 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 amortised 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 realisable 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 realisable 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 recognised as an expense when deployed for utilisation or consumption in the ordinary course of operations of the Group.

j) Leases

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

k) Provisions

Provisions are recognised when the Organisation 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 Organisation expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised 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 Organisation does not recognise 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 Organisation does not recognise 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 Organisation 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 recognised in the financial statements of the period in which the change occurs.

l) Related parties

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

The annual budget figures included in the financial statements are for the Organisation. 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 recognised as income or expenses in the period in which they arise.

p) Deferred capital grants

Deferred capital grant represents funds received specifically for the 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 Organisation and its employees contribute by paying on a monthly basis agreed contributions to the Public Services Social Security Fund (PSSSF). The Organisation's contributions to the defined contribution scheme are charged to the 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.

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

s) Comparatives

There were no changes in presentation in the current year.

4) Sustainability disclosures

Tanzania Library Services Board (TLSB) integrates Environmental, Social, and Governance (ESG) considerations into its service delivery, knowledge management, and regulatory functions. This integration is aligned with Tanzania's national development priorities, the Sustainable Development Goals (SDGs), and globally recognised sustainability reporting standards, including IFRS S1 (General Requirements for Sustainability-related Disclosures) and IFRS S2 (Climate-related Disclosures).

As a statutory institution mandated to provide library services, preserve knowledge resources, and promote access to information, TLSB embeds sustainability principles across its core operations—collection development and management, library infrastructure, stakeholder engagement, community outreach, institutional partnerships, and internal governance. The sustainability disclosures presented herein reflect TLSB's commitment to advancing environmental responsibility, promoting social equity in access to knowledge and information, strengthening ethical governance, and enhancing resilience to climate-related and socio-economic risks that may affect the national information and knowledge ecosystem.

TLSB Contributions to SDGs and Sustainability

To demonstrate its role in advancing national and global development agendas, TLSB aligns its mandate and services with key Sustainable Development Goals (SDGs), particularly Goals 4, 9, 10, 1, 16, and 17. These goals represent the areas where TLSB's mandate, operations, and impact are most visible and measurable, while contributing directly to Tanzania's education transformation and broader development priorities. The matrix below illustrates TLSB's strategic contributions to the SDG agenda, highlighting sustainability practices, measurable indicators, and outcomes that reinforce both national and global objectives.

Table 28:TLSB, SDGs and Sustainability Strategies

SDG Aligned Goal	TLSB Strategic Contribution	Sustainability Practices	KPIs / Targets	Outcomes / Achievement	Comment / Opinion
Goal 4: Quality Education	Expand access to library services nationwide; promote reading culture, digital literacy, and life-long learning.	Inclusive library programs, multilingual resources (local and international) and Open (free) Educational Resources (OERs).	1. Total number of library users participating in literacy and digital-literacy sessions, tracked quarterly across all branches (baseline established in FY 2025/26). 2. Number of literacy and digital-literacy sessions delivered across TLSB branches each quarter. 3. Percentage (%) of participants	Improved literacy, better exam results, adult learning access, gender parity in education.	TLSB is central to enabling SDG 4 by addressing both access and content equity.

SDG Aligned Goal	TLSB Strategic Contribution	Sustainability Practices	KPIs / Targets	Outcomes / Achievement	Comment / Opinion
			reporting improved skills or knowledge through short feedback forms.		
Goal 9: Industry, Innovation and Infrastructure	Develop national library infrastructure and digital platforms	Repurposing library spaces for public dialogues and interactions; prioritizing use of digital resources over print; using open-source tools to build digital skills, and ensuring ICT access for the public.	1. Number of titles digitized and archived in the Integrated National Digital Library System (INDLS) annually (target: 15,000; baseline FY 2025/2026); 2. Number of libraries with access to and use of e-library services by the public - FY 2025/2026 as baseline. 3. Uptime % of digital platforms (INDLS) monitored quarterly.	Modernized library systems, increased national innovation infrastructure, regional equity.	ICT infrastructure is the backbone—investment in digital and physical access is key.
Goal 10: Reduced Inequalities	Strengthen services in underserved regions and for marginalized populations (women,	Mobile libraries, community reading tents, and disability-access services.	At least 250 PWD access library services in 5 piloted regional libraries; conduct 4	Empowered vulnerable groups, equitable access to knowledge,	Success depends on targeted outreach—not one-size-fits-all

SDG Aligned Goal	TLSB Strategic Contribution	Sustainability Practices	KPIs / Targets	Outcomes / Achievement	Comment / Opinion
	youth, disabled).		rural/street outreach per quarter; and initiate baseline accessibility audit starting FY 2025/2026.	regional development.	programming.
Goal 1: No Poverty (Indirect, with SLADS linkage)	Support access to information that enhances employability, vocational skills, and entrepreneurship through library outreach, in collaboration with SLADS.	Use of Library Career and Skills Corners for providing access to employment opportunities, vocational development resources, and adult education programs.	Pilot 5 regional libraries; track number of library users attending job-skills sessions and information access events within Career and Skills Corners (CSCs); and compile follow-up success stories annually starting FY 2025/2026.	Increased employment, upskilled population, resilient rural communities.	While indirect, libraries remain catalysts for long-term economic empowerment.
		Joint TLSB-SLADS employability workshops, vocational skills awareness sessions, career guidance through libraries, adult education programs and entrepreneurship information corners.	Number of SLADS-trained graduates and community participants reached annually through TLSB employability and vocational information sessions; at least 20% engaged in follow-up opportunities (internships, skills programs, or entrepreneurship initiatives).	Increased employment readiness, improved vocational awareness, and stronger entrepreneurship capacity among youth and adults served by TLSB libraries.	KPI is strong because it combines access + conversion: it measures reach and uptake of opportunities, aligning TLSB's outreach with SLADS's training mission.
Goal 16: Peace, Justice and Strong Institutions	Promote transparency, access to legal and civic information;	Institutional reforms, basic policy communication, and regular	Record number of civic education events conducted	Strengthened library governance, higher public trust, better	More impact if civic spaces are used for public dialogue and

SDG Aligned Goal	TLSB Strategic Contribution	Sustainability Practices	KPIs / Targets	Outcomes / Achievement	Comment / Opinion
	train management and staff on governance and professional standards.	training of frontline managers and staff.	quarterly; develop a simple complaint-resolution logbook system and monitor resolution within 30-day threshold, starting with FY 2025/2026 as baseline	institutional transparency.	rights awareness.
Goal 17: Partnerships for the Goals	Establish partnerships with national and global institutions; support interlibrary networks and knowledge exchange.	Research collaboration, information sharing, networking and co-hosting impact events.	At least 5 MoUs signed; Maintain register of signed MoUs and co-hosted activities and produce Annual Partnership Summary (APS) report from FY 2025/2026 onward.	Sustained networks, long-term donor support, improved service delivery via synergies.	Strategic alliances amplify TLSB's reach and long-term sustainability.

Source: TLSB report from Directors

Contributions Explained

SDG 4 on Quality Education is at the core of TLSB's existence. The Board's primary mandate is to provide access to information, promote reading culture, build digital literacy, and foster lifelong learning for all Tanzanians. Every library service, from book distribution to digital literacy training, directly advances the inclusive education agenda embedded within this goal.

SDG 9 on Industry, Innovation, and Infrastructure is equally relevant as TLSB continues to modernise its services through the establishment of digital systems such as the Integrated National Digital Library System (INDLS), repurposing its existing library spaces, and ensuring public access to ICT facilities. These initiatives strengthen the knowledge infrastructure needed to support innovation and equitable access to information resources.

SDG 10 on Reduced Inequalities is reflected in TLSB's deliberate efforts to extend library services to underserved and marginalised populations. It strives to reduce information gaps and create opportunities for equitable participation in education and learning through access to information and publication resources via mobile libraries (including digital outreach via the INDLS App), community reading tents, and targeted services for youth, women, and persons with special needs.

SDG 16 on Peace, Justice, and Strong Institutions finds relevance in TLSB's role as a trusted public institution that promotes transparency, access to civic and legal information, and governance-related resources. TLSB reinforces the accountability and inclusiveness that SDG 16 envisions by training staff and library users, equipping libraries as civic information centres, and creating platforms for public dialogue and making library spaces interactive.

SDG 17 on Partnerships is also central to TLSB's sustainability. The Board thrives on collaboration with non-government and government institutions, particularly under MoEST, local councils, NGOs, CSOs, and international partners so as to enhance accessibility of resources, extend services to communities, and leverage external expertise for growth. These partnerships ensure long-term sustainability of services, human resource capacity building and amplifying TLSB's reach across the nation.

SDG 1 on No Poverty. TLSB has indirect but significant contributions. It offers training through its School of Library, Archives and Documentation Studies (SLADS) and creates career and skills corners within library reading spaces. In this way, TLSB supports access to employability, vocational training and entrepreneurship information resources. While poverty alleviation is not TLSB's primary mandate, these interventions enable communities to access pathways that contribute to economic resilience and improved livelihoods.

In summary, the contribution of TLSB to the selected SDGs informs of its dual role as a service provider and a national knowledge infrastructure agency. The sustainability strategies are to a large extent realistic, measurable, and aligned with the nation's priorities and the IFRS 1 and 2 sustainability disclosure standards.

NOTES TO THE FINANCIAL STATEMENTS

			2024/25	2023/24
			TZS	TZS
3(a)	**Revenue from non-exchange transaction**			
	i)	**Transfers from government**		
		Conditional grants		
		As at start of year	3,263,730,785	1,173,013,406
		Capital grants received during the year	-	2,978,451,589
		As at end of year	(380,221,940)	(3,263,730,785)
		Amortisation for the year (Note4(a))	**2,883,508,845**	**887,734,210**
		Unconditional grants		
		As at start of year	-	10,494,594
		Recurrent grants received during the year	5,989,647,513	2,214,511,667
		As at end of year	(482,608,941)	-
		Amortisation for the year (Note 4(a))	5,507,038,572	2,225,006,261
		Civil servants' salary, Pension, NHIF and WCF	5,589,498,397	5,557,936,704
			13,980,045,813	**8,670,677,175**

	ii) Transfers from donors-gifts and services-in-kind		
	Unconditional grant		
	Books received from external donors	2,375,117,119	6,073,560,252
3(b)	**Revenue from exchange transactions**		
	i) Rendering of services-School of Library, Archives and Documentation Studies		
	Academic transcript fees	90,000	190,000
	Application fees	-	1,460,000
	Miscellaneous income	48,706,830	60,036,349
	Identification fees	-	172,000
	Tuition Fees	335,821,250	289,286,250
		384,618,080	**351,144,599**
	ii) Other income		
	Registration fees	169,020,673	90,875,801
	Parking fees	18,381,500	5,636,161
	Fines	16,000	38,000
		187,418,173	**96,549,962**
		572,036,254	**447,694,561**

		2024/25 TZS	**2023/24 TZS**
3(c)	**Rental revenue from facilities and equipment**		
	Rent	476,844,994	445,087,472
	Hall fees	95,861,500	44,575,000
	Service charges	36,178,471	6,794,103
		608,884,965	**496,456,575**
4(a)	**Deferred capital grants (Conditional grants)**		
	As at start of year	3,263,730,785	1,173,013,406
	Capital grants received during the year	-	2,978,451,589
	Amortization for the year (Note 3 (a))	(2,883,508,845)	(887,734,210)
	As at end of year	**380,221,940**	**3,263,730,785**
4(b)	**Deferred recurrent grants (Unconditional grants)**		
	As at start of year	-	10,494,594
	Recurrent grants received during the year	5,989,647,513	2,214,511,667
	Amortization for the year (Note 3 (a))	(5,507,038,572)	(2,225,006,261)
	As at end of year	**482,608,941**	-
	Total deferred grant income	**862,830,881**	**3,263,730,785**

		2024/25	2023/24
		TZS	TZS
5	**WAGES, SALARIES AND EMPLOYEE BENEFITS**		
	Civil servants	4,717,493,444	4,690,241,944
	Public servant social security fund	707,031,043	703,536,292
	National health insurance fund	141,406,209	140,707,258
	Workers compensation fund	23,567,701	23,451,210
	Electricity	18,765,000	6,760,000
	Extra-duty	1,157,520,169	494,171,756
	Responsibility allowance	3,950,000	-
	Food and refreshment	38,472,300	38,425,977
	Furniture	42,000,000	64,000,000
	Casual labour expenses	22,961,458	-
	Honoraria	517,394,000	164,076,394
	Housing allowance	51,560,000	80,525,000
	Leave travel	77,384,323	61,706,315
	Moving expenses	135,938,400	60,004,310
	Sitting allowance	343,629,511	102,664,000
	Telephone	37,088,433	12,712,432
		8,036,161,991	**6,642,982,888**

		2023/25	2023/24
6	**MAINTENANCE EXPENSES**	TZS	TZS
	Cement, bricks and building materials	228,356,363	-
	Computers, printers, scanners, and other computer equipment	14,250,000	-
	Direct labour (contracted or casual hire)	32,730,000	30,471,500
	Motor vehicles and watercraft	36,229,248	16,370,265
	Outsourced maintenance contract services	98,093,307	21,546,351
	Tyres and batteries	7,000,000	-
		416,658,918	**68,388,116**

7	**OTHER EXPENSES**		
	Contribution expenses	2,768,208	2,393,295
	Audit fees	46,720,000	47,377,000
	Bad and doubtful debt expenses	74,383,609	71,534,301
	Decreases in expected credit loss	(98,657,945)	-
	Burial expenses	18,000,000	16,000,000
	Director's fee	81,250,000	96,200,000
	Freight forwarding and clearing charges	4,850,101	7,804,822
	Legal and consultancy fees	21,240,000	2,015,623
	Quality assurance fees	-	7,230,000
	Sundry expenses	42,229,553	43,897,832
	Taxes levied by another level of government	37,646,427	340,732,747
		230,429,953	**635,185,620**

8 SUPPLIES AND CONSUMABLES USED

Advertising and publication	21,766,581	-
Air travel tickets	30,282,140	37,011,106
Cleaning supplies	2,863,124	314,000
Computer supplies and accessories	23,045,550	20,500,100
Conference facilities	25,718,000	50,578,400
Diesel	85,570,531	110,114,108
Educational radio and Tv broadcasting programming	-	500,000
Electricity	147,650,000	91,630,000
Entertainment	32,405,356	20,500,000
Examination expenses	24,649,000	10,020,000
Food and refreshments	174,773,007	104,692,005
Gifts and prizes	9,200,000	2,840,000
Ground transport (bus, train, water)	10,504,155	-
Ground travel (bus, railway taxi, etc)	302,677,850	167,977,955
Internet and email connection	181,714,580	15,098,560
Laundry and cleaning	2,289,000	-
Newspapers and magazines	8,121,466	4,220,480
Office consumables (papers, pencils, pens and stationaries)	140,322,576	90,362,158
Outsourcing costs (includes cleaning and security services)	384,334,742	322,591,265
Per diem - domestic	965,435,301	572,132,651
Per diem - foreign	15,395,308	13,940,000
Postages and telegraphs	12,620,450	2,002,000
Printing and photocopying costs	24,838,584	45,677,694
Publicity	162,919,680	22,410,469
Remuneration of instructors	16,840,000	-
Rent - office accommodation	-	5,000,000
Rent of private vehicles	200,000	-
Software license fees	16,064,342	10,867,604
Special foods (diet food)	9,600,000	8,400,000
Subscription fees	67,718,339	12,983,981
Telephone charges (land lines)	761,000	-
Training allowances	1,935,511	-
Training materials	8,001,550	-
Tuition fees	62,952,526	29,233,168
Uniforms and ceremonial dresses	6,540,000	2,940,000
Water charges	33,523,670	52,528,607
	3,013,233,919	1,827,066,311

9) Property, plant and equipment

Year ended 30 June 2025

	Right of Use (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 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
Additions	-	166,183,833	9,807,840	62,235,980	-	1,119,764,500	-	1,480,666,129	2,838,658,282
Additions in kind	-	-	-	-	-	2,375,117,119	-	-	2,375,117,119
Disposals	-	-	(18,938,000)	(231,708,807)	-	-	-	-	(250,646,807)
At end of year 2025	**19,171,446,690**	**16,960,286,184**	**1,539,166,548**	**2,925,228,526**	-	**14,293,074,891**	**14,608,289,300**	**2,920,331,315**	**72,417,823,454**
Accumulated Depreciation									
At start of year 2025	-	9,196,211,380	1,015,931,087	1,849,881,129	-	3,214,480,476	14,597,289,251	-	29,873,793,323
Charge during the year 2025	-	322,857,965	89,449,532	271,788,461	-	1,122,514,894	2,199,890	-	1,808,810,842
Eliminated on disposals	-	-	(18,938,000)	(231,708,807)	-	-	-	-	(250,646,807)
At end of year 2025	-	9,519,069,344	1,086,442,619	1,889,960,783	-	4,336,995,370	14,599,489,241	-	31,431,957,357
Net carrying amount	**19,171,446,690**	**7,441,216,840**	**452,723,929**	**1,035,267,743**	-	**9,956,079,521**	**8,800,059**	**2,920,331,315**	**40,985,866,097**

9) Property, plant and equipment

Year ended 30 June 2024

	Right of Use (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**

		2024/25	2023/24
		TZS	TZS
10	**Intangible assets - Software**		
	Cost		
	Additions - Work in Progress	21,320,000	-
	Amortization		
	Charge for the year	1,588,778	-
	At end of year 2025	**19,731,222**	-

The costs relate to the Open School Management Information System (OSMIS), which was internally developed with the assistance of the ICT Department of Muhimbili University of Health and Allied Sciences (MUHAS). The costs primarily comprised travel and per diem expenses amounting to TZS 21,320,000 (2024: Nil). The comparative figure for 2024 is nil as no OSMIS-related costs were incurred in that year; the travel and per diem expenses arose in the current year during system development and implementation.

11	**Trade and other receivables**		
	Advance to suppliers	317,600,000	26,240,000
	Staff advances and imprest	17,893,229	50,278,555
	Receivable from exchange transactions	958,836,328	834,103,527
	Provision for expected credit loss	(757,065,746)	(781,340,082)
		537,263,812	**129,282,000**
12	**Inventories**		
	Building materials	242,966,176	-
	Consumables	12,326,162	-
		255,292,338	-

The stock balance relates to building materials held for the rehabilitation of the Mara and Mtwara Regional Libraries. The balance primarily comprises materials amounting to TZS 124,645,900 for Mara and TZS 130,646,438 for Mtwara (2024: Nil). The comparative figure for 2024 is nil as no building materials were held for rehabilitation works during that year.

		2024/25	2023/24
13	**Cash and cash equivalents**	TZS	TZS
	Cash at bank		
	Bank of Tanzania - 9925266571 & 9925261481	721,879,648	3,277,830,380
	NMB - 2010110009	-	-
	Provision for impairment of cash and cash equivalent	-	-
		721,879,648	**3,277,830,380**

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

	2024/25 TZS	2023/24 TZS
Cash and bank balances	344,688,298	3,258,927,778
Cash and bank balances for development expenditure.	377,191,350	18,902,602
	721,879,648	3,277,830,380

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

14 Trade and other payables

	2024/25 TZS	2023/24 TZS
Trade payables	1,132,504,186	1,395,190,256
Retention fees	83,919,372	36,991,892
Net trade payables	**1,216,423,558**	**1,432,182,148**
Accruals and other payables	548,853,917	566,359,474
Employee related obligations	549,268,579	570,766,139
Deposits	359,823,921	201,342,863
Total	**2,674,369,976**	**2,770,650,624**

15 Reconciliation of net cash from operating activities

Cash receipts from government (Note 21)	11,579,145,910	10,750,899,960
Cash received from customers (Note 22)	1,214,669,475	916,025,991
	12,793,815,385	11,666,925,951
Cash paid for operating expenses	(4,135,768,285)	(1,986,727,636)
Cash payments wages, salaries, and employee benefits	(8,057,659,551)	(6,736,770,093)
	600,387,548	2,943,428,222

16 Related party transactions and balances

Tanzania Library Service Board is related to other organizations through its affiliation to the United Republic of Tanzania. Tanzania Library Service Board Affiliates operate as independent entities but report to the United Republic of Tanzania. The United Republic of Tanzania is responsible for appointment of the local boards.

TANZANIA LIBRARY SERVICES BOARD (TLSB)

TRANSACTIONS WITH OTHERS GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025

i. Goods/services provided (Revenue)

SN	Revenue	Counter Entity	2024/25	2023/24
			TZS	TZS
1	Government Grant Personal Emolument	Ministry of Education, Science and Technology	5,589,498,397	5,557,936,704
2	Government Grant Other Charges	Ministry of Education, Science and Technology	5,350,585,705	2,214,511,666
3	Government Grant Development Local	Ministry of Education, Science and Technology	2,883,508,845	-
4	Non-Monetary Revenue - Current	Tanzania Education Authority (TEA)	345,152,300	-
5	Rent Fees	Institute of Finance Management (IFM)	335,098,081	241,235,533
6	Non-Monetary Revenue - Current	Energy and Water Regulatory Authority (EWURA)	50,482,500	100,000
7	Rent from Conference Facilities	Tanzania Institute of Education (TIE)	16,200,000	1,168,980,271
8	Rent from Conference Facilities	Ministry of Health	15,100,000	6,380,000
9	Rent from Conference Facilities	Tanzania Bureau of Standards (TBS)	9,000,000	6,350,000
10	Rent from Conference Facilities	Ministry of Finance and Planning	4,200,000	-
11	Rent from Conference Facilities	National Audit Office	2,700,000	1,200,000
12	Rent from Conference Facilities	Office of The Treasury Registrar	2,250,000	-
13	Rent from Conference Facilities	Ministry of Works, Transport and Communication-Communication	2,100,000	-
14	Rent from Conference Facilities	Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	2,100,000	-
15	Rent from Conference Facilities	Tanzania Revenue Authority (TRA)	2,058,000	3,300,000
16	Rent from Conference Facilities	Small Enterprises Loan Fund (SELF)	1,500,000	-
17	Rent from Conference Facilities	Regional Administrative Secretariat Iringa	1,400,000	-
18	Rent from Conference Facilities	Vocation Education Training Authority (VETA)	1,000,000	1,700,000
19	Rent from Conference Facilities	Cooperative Audit and Supervision Corporation (COASCO)	900,000	-
20	Rent from Conference Facilities	Tanzania Shipping Agencies Corporation (TASAC)	900,000	-
21	Rent from Conference Facilities	National Social Security Fund	830,000	1,400,000
22	Registration Fees-Exchange	Livestock Training Agency (LITA)	700,000	-
23	Rent from Conference Facilities	Tanzania Broadcasting Corporation (TBC)	650,000	-
24	Rent from Conference Facilities	Institute of Rural Development Planning	600,000	-

TANZANIA LIBRARY SERVICES BOARD (TLSB)

SN	Revenue	Counter Entity	2024/25	2023/24
25	Rent from Conference Facilities	Cashewnut Board of Tanzania (CBT)	500,000	-
26	Registration Fees-Exchange	Tanzania People Defence Force	450,000	-
27	Rent from Conference Facilities	President's office-Regional Administration and Local Government	300,000	-
28	Rent from Conference Facilities	Bank of Tanzania	100,000	-
29	Rent from Conference Facilities	Tanzania Fertilizer Regulatory Authority	100,000	-
30	Rent from Conference Facilities	Tanzania Official Seeds Certification Institute (TOSCI)	100,000	-
31	Registration Fees-Exchange	Moshi Co-Operative University (MoCU)	100,000	-
32	Registration Fees-Exchange	Nelson Mandela African Institute for Science and Technology (NM-AIST)	100,000	-
33	Registration Fees-Exchange	TARI Hombolo	100,000	-
34	Registration Fees-Exchange	TARI Makutupora	100,000	-
35	Registration Fees-Exchange	Institute of Adult Education (IAE)	60,000	-
36	Registration Fees-Exchange	Public Service Social Security Fund (PSSSF)	60,000	600,000
37	Non-Monetary Revenue - Current	Mzumbe University (MU)	-	103,746,461
38	Rent from Conference Facilities	Ardhi University (ARU)	-	400,000
39	Rent from Conference Facilities	Dar Es Salaam Maritime Institute (DMI)	-	3,000,000
40	Rent from Conference Facilities	Ministry of Information, Culture, Arts and Sports	-	600,000
41	Rent from Conference Facilities	Ministry of Land, Housing and Human Settlement Development	-	600,000
42	Rent from Conference Facilities	Tanzania Food and Nutrition Centre (TFNC)	-	600,000
			14,620,583,827	9,312,640,635

ii. Goods/Services Provided (Expenses)

SN	Expenses	Counter Entity	2024/25 TZS	2023/24 TZS
1	Public Servants Social Security Fund (PSSSF) Employee Expenses	Public Service Social Security Fund (PSSSF)	707,031,043	703,536,292
2	Recurrent Deferred Income Addition	Ministry of Education, Science and Technology	480,906,635	-
3	Supplies of goods and services Addition	Ministry of Land, Housing and Human Settlement Development	381,334,556	177,994,555
4	Development Deferred Income Addition	Ministry of Education, Science and Technology	380,221,940	3,263,730,785
5	Development Expenditure Cash Account	Bank of Tanzania	377,191,350	3,238,184,786
6	Cement, Bricks and Building Materials	MCB Company Limited	199,081,120	-
7	Recurrent Expenditure Cash Account	Bank of Tanzania	162,306,635	(361,922)
8	Internet and Email connections	Tanzania Telecommunication Company Ltd (TTCL)	143,812,941	10,217,914
9	Electricity - Utilities Supplies and Services	Tanzania Electric Supply Co. Ltd. (TANESCO)	142,680,000	84,700,000
10	National Health Insurance Schemes (NHIF) Employee Expenses	National Health Insurance Fund (NHIF)	141,406,209	140,707,258
11	Receivable (GEPG)	Institute of Finance Management (IFM)	134,407,415	-
12	BoT Own source Collection Account	Bank of Tanzania	98,551,240	15,754,535
13	Unapplied Cash Account	Bank of Tanzania	62,122,709	-
14	Diesel	GPSA Dar es salaam Region	38,838,901	-
15	Motor Vehicles and Watercraft	TEMESA HQ	34,198,879	-
16	Statutory Contributions	Workman Compensation Fund (WCF)	23,567,701	23,451,210

17	Unapplied Deposit Account Addition	Arusha Technical College (ATC)	21,660,000	-
18	consultancy fees	Arusha Technical College (ATC)	19,240,000	-
19	Water Charges	Dar es Salaam Water Supply and Sanitation Authority (DAWASA)	16,834,063	43,717,268
20	Internet and Email connections	e-Government Agency (eGA)	16,070,120	-
21	Supplies of goods and services Addition	Tanzania Telecommunication Company Ltd (TTCL)	13,879,448	13,879,448
22	Air Travel Tickets Travel - In - Country	Air Tanzania Company Ltd (ATCL)	13,186,500	22,692,690
23	Tuition Fees Training - Domestic	Institute of Accountancy Arusha (IAA)	12,500,000	-
24	Posts and Telegraphs	Tanzania Posts Corporation (TPC)	12,410,450	-
25	Ownsource Reccurent Expenditure GF	Bank of Tanzania	11,331,673	366,925
26	Contribution to CF (15%)	Office of The Treasury Registrar	11,000,000	-
27	Subscription Fees	Public Procurement Regulatory Authority (PPRA)	10,230,000	5,100,000
28	Tuition Fees Training - Domestic	The Open University of Tanzania (OUT)	10,040,000	1,080,000
29	Advertising and publication	Tanzania Broadcasting Corporation (TBC)	8,752,000	-
30	Receivable (GEPG)	Public Service Social Security Fund (PSSSF)	6,890,400	-
31	Receivable (GEPG)	Tanzania Shipping Agencies Corporation (TASAC)	6,840,000	-
32	Supplies of goods and services Addition	TEMESA Dar es salaam Region	6,401,790	6,401,790
33	Tuition Fees Training - Domestic	University of Dar es Salaam (UDSM)	5,769,333	2,115,000
34	Supplies of goods and services Addition	GPSA Dar es salaam Region	5,670,000	5,670,000
35	Audit fees Expenses	National Audit Office	5,212,500	4,367,000
36	Water Charges	Ruvuma Water Supply and Sanitation Authority (SOWASA)	4,496,631	-
37	Supplies of goods and services Addition			

		Ministry of Home Affairs-Police Force	4,130,000	-
38	Outsource maintenance contract services - Buildings	Architects and Quantity Surveyors Registration Board (AQRB)	3,771,250	-
39	Publicity	Tanzania Trade Development Authority (TANTRADE)	3,272,581	-
40	Receivable (GEPG)	National Institute for Medical Research (NIMR)	2,400,000	-
41	Receivable (GEPG)	Tanzania Insurance Regulatory Authority (TIRA)	2,400,000	-
42	consultancy fees	Engineers Registration Board (ERB)	2,000,000	-
43	Air Travel Tickets Training - Domestic	Air Tanzania Company Ltd (ATCL)	1,894,240	3,444,516
44	Supplies of goods and services Addition	Tanzania Revenue Authority (TRA)	1,716,223	1,716,223
45	Water Charges	Dodoma Water Supply and Sanitation Authority (DUWASA)	1,689,750	-
46	Unapplied Deposit Account Addition	Tanzania Standard Newspapers (TSN)	1,598,000	-
47	Taxes Levied by another Level of Government	Ministry of Land, Housing and Human Settlement Development	1,548,450	331,376,464
48	Water Charges	Iringa Water Supply and Sanitation Authority (IRUWASA)	1,500,000	-
49	Deposit Cash Account	Bank of Tanzania	1,131,272	-
50	Sundry Expenses	Agency for the Development of Educational Management (ADEM)	900,000	-
51	Water Charges	Mtwara Water Supply and Sanitation Authority (MTUWASA)	876,579	-
52	Water Charges	Tanga Water Supply and Sanitation Authority (TAUWASA)	820,700	-
53	Water Charges	Kilimanjaro Water Supply and Sanitation Authority (MOWASA)	590,296	-
54	Water Charges	Mbeya Water Supply and Sanitation Authority (MBUWASA)	578,942	-
55	Water Charges	Morogoro Water Supply and Sanitation Authority (MORUWASA)	549,467	-
56	Water Charges	Arusha Urban Water Supply and Sanitation Authority (AUWASA)	542,624	-
57	Receivable (GEPG)	Procur.& Suppl Profes.(PSPTB)	450,000	-
58	Receivable (GEPG)	Tanzania Commission for AIDS	440,000	-
59	Water Charges	Shinyanga Water Supply and Sanitation Authority (SHUWASA)	348,288	-
60	Supplies of goods and services Addition			

		Arusha Urban Water Supply and Sanitation Authority (AUWASA)	338,670	-
61	Water Charges	Bukoba Water Supply and Sanitation Authority (BUWASA)	301,467	-
62	Supplies of goods and services Addition	Dodoma Water Supply and Sanitation Authority (DUWASA)	301,261	301,261
63	Water Charges	Mara Water Supply and Sanitation Authority (MUWASA)	253,823	-
64	Supplies of goods and services Addition	Public Procurement Regulatory Authority (PPRA)	250,000	-
65	Unapplied Deposit Account Addition	Public Procurement Regulatory Authority (PPRA)	250,000	-
66	Subscription Fees	Procur.& Suppl Profes.(PSPTB)	240,000	1,000,000
67	Water Charges	Mwanza Water Supply and Sanitation Authority (MWAUWASA)	199,514	-
68	Supplies of goods and services Addition	Tanzania Standard Newspapers (TSN)	184,000	-
69	Water Charges	Rukwa Water Supply and Sanitation Authority (SUWASA)	178,553	-
70	Water Charges	Kigoma/Ujiji Urban Water Supply and Sanitation Authority (KUWASA)	175,087	-
71	Water Charges	Tabora Water Supply and Sanitation Authority (TUWASA)	171,276	-
72	Water Charges	Njombe Water Supply and Sanitation Authority (NJOWASA)	13,170	-
73	Water Charges	Vwawa-Mlowo Water Supply and Sanitation Authority (VWSSA)	7,777	-
74	Conference Facilities	Bank of Tanzania	-	33,000,000
75	Taxes Levied by another Level of Government	Tanzania Revenue Authority (TRA)	-	24,356,283
76	Deposit Cash Account	Bank of Tanzania	-	22,404,986
77	Freight Forwarding and Clearing Charges	GPSA Dar es salaam Region	-	7,804,822
78	Tuition Fees Training - Domestic	Public Procurement Regulatory Authority (PPRA)	-	5,500,000
79	Supplies of goods and services Addition	National Audit Office	-	3,642,500
80	Conference Facilities	Institute of Adult Education (IAE)	-	3,500,000
81	Supplies of goods and services Addition	Dar es Salaam Water Supply and Sanitation Authority (DAWASA)	-	2,434,901
82	Deposit General	Ministry of Finance and Planning	-	1,625,000
83	Supplies of goods and services Addition	e-Government Agency (eGA)	-	1,531,480
84	Subscription Fees	National Examination Council of Tanzania (NECTA)	-	1,000,000
85	Conference Facilities	Agency for the Development of Educational Management (ADEM)	-	750,000
86	Deposit General	Mbeya City Council	-	750,000

87	Deposit General	Ubungo Municipal Council	-	750,000
88	Conference Facilities	The Open University of Tanzania (OUT)	-	600,000
89	Deposit General	National Sports Council (NSC) BMT	-	500,000
90	Subscription Fees	National Board of Accountants and Auditors (NBAA)	-	450,000
			3,764,087,443	**8,211,743,969**

17 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	**2024/25**	**2023/24**
	TZS	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**

18 Contingent liabilities

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

19 Presentation currency

The financial statements are presented in Tanzania Shillings (TZS)

NOTES TO THE CASH FLOW STATEMENT

	2024/25	**2023/24**
	TZS	**TZS**
20. Cash receipts from the government		
Other charges (OC)	5,989,647,513	5,192,963,256
Personnel emoluments (PE) (Note 3 (a)(i))	5,589,498,397	5,557,936,704
	11,579,145,910	10,750,899,960
Government grants other charges (OC)	5,507,038,572	2,225,006,261
Amortisation of grants	2,883,508,845	887,734,210
Deferred development grants - opening balance	(3,263,730,785)	(1,183,508,000)
Deferred development grants - closing balance	862,830,881	3,263,730,785
	5,989,647,513	**5,192,963,256**
Civil servants	4,717,493,444	4,690,241,944

	Public servant social security fund	707,031,043	703,536,292
	National health insurance fund	141,406,209	140,707,258
	Workers compensation fund	23,567,701	23,451,210
		5,589,498,397	**5,557,936,704**
21.	**Cash receipts from exchange transactions**		
	Receipts from exchange transactions -		
	Rendering of services - college	572,036,254	447,694,561
	Rental revenue from facilities and equipment	608,884,965	496,456,575
	Add/Less (Change in Working Capital)		
	Revenue from exchange transactions	(124,732,801)	(31,660,832)
	Deposits	158,481,058	3,535,687
		1,214,669,475	**916,025,991**
22.	**Cash payments, wages, salaries, and employee benefits**		
	Civil servants	4,717,493,444	4,690,241,944
	Public servant social security fund	707,031,043	703,536,292
	National health insurance fund	141,406,209	140,707,258
	Workers' compensation fund	23,567,701	23,451,210
	Electricity	18,765,000	6,760,000
	Extra-duty	1,155,720,169	494,171,756
	Responsibility allowance	3,950,000	-
	Food and refreshment	38,472,300	38,425,977
	Furniture	42,000,000	64,000,000
	Casual labour expenses	22,961,458	-
	Honoraria	517,394,000	164,076,394
	Housing allowance	51,560,000	80,525,000
	Leave travel	77,384,323	61,706,315
	Moving expenses	135,854,400	60,004,310
	Sitting allowance	343,629,511	102,664,000
	Telephone	37,088,433	12,712,432
	Total	**8,036,161,991**	**6,642,982,888**
	Add/Less (Change in Working Capital)		
	Staff Claim Addition	21,497,560	93,787,205
		8,057,659,551	**6,736,770,093**
23.	**Net cash payment for purchases of property, equipment and books**		
	Leasehold Land	-	(1,546,690)
	Furniture & Fittings	(9,807,840)	(69,866,315)
	Computer equipment	(62,235,980)	(273,363,599)
	Buildings	(166,183,833)	(119,710,222)
	Work in Progress	(1,480,666,129)	(400,572,342)
	Reference & electronic books	(1,119,764,500)	-
		(2,838,658,282)	(865,059,167)

24.	**Advance payment for purchases of property, equipment and books**		
	Opening balance	(394,831,014)	416,071,014
	Advance payment movement	416,071,015	-
	Closing balance	(317,600,000)	(21,240,000)
		(291,359,999)	394,831,014
25.	**Cash payment - Expenses**		
	Use of goods and services		
	Advertising and publication	21,766,581	-
	Air travel tickets	30,282,140	37,011,106
	Cleaning supplies	2,863,124	314,000
	Computer supplies and accessories	23,045,550	20,500,100
	Conference facilities	25,718,000	50,578,400
	Diesel	85,570,531	110,114,108
	Educational radio and tv broadcasting programming	-	500,000
	Electricity	147,650,000	91,630,000
	Entertainment	32,405,356	20,500,000
	Examination expenses	24,649,000	10,020,000
	Food and refreshments	174,773,007	104,692,005
	Gifts and prizes	9,200,000	2,840,000
	Ground transport (bus, train, water)	10,504,155	-
	Ground travel (bus, railway, taxi, etc.)	302,677,850	167,977,955
	Internet and email connection	181,714,580	15,098,560
	Laundry and cleaning	2,289,000	-
	Newspapers and magazines	8,121,466	4,220,480
	Office consumables (papers, pencils, pens, and stationaries)	140,322,576	90,362,158
	and stationaries)	384,334,742	322,591,265
	Per diem - domestic	965,435,301	572,132,651
	Per diem - foreign	15,395,308	13,940,000
	Postages and telegraphs	12,620,450	2,002,000
	Printing and photocopying costs	24,838,584	45,677,694
	Publicity	162,919,680	22,410,469
	Remuneration of instructors	16,840,000	-
	Rent - office accommodation	-	5,000,000
	Rent of private vehicles	200,000	-
	Software license fees	16,064,342	10,867,604
	Special foods (diet food)	9,600,000	8,400,000
	Subscription fees	67,718,339	12,983,981
	Telephone charges (landlines)	761,000	-
	Training allowances	1,935,511	-
	Training materials	8,001,550	-
	Tuition fees	62,952,526	29,233,168
	Uniforms and ceremonial dresses	6,540,000	2,940,000
	Water charges	33,523,670	52,528,607
		3,013,233,919	**1,827,066,311**

	Maintenance expenses		
	Cement, bricks and building materials	228,356,363	-
	Computers, printers, scanners, and other computer equipment	14,250,000	-
	Direct labour (contracted or casual hire)	32,730,000	30,471,500
	Motor vehicles and watercraft	36,229,248	16,370,265
	Outsourced maintenance contract services	98,093,307	21,546,351
	Tyres and batteries	7,000,000	-
		416,658,917	**68,388,116**
26.	**Cash payment - Expenses**		
	Other expenses		
	Contribution expenses	2,768,208	2,393,295
	Audit fees	46,720,000	47,377,000
	Bad and doubtful debt expenses	74,383,609	71,534,301
	Decreases in expected credit loss	(98,657,945)	-
	Burial expenses	18,000,000	16,000,000
	Director's fee	81,250,000	96,200,000
	Freight forwarding and clearing charges	4,850,101	7,804,822
	Legal fees	21,240,000	2,015,623
	Quality assurance fees	-	7,230,000
	Sundry expenses	42,229,557	43,897,832
	Taxes levied by another level of government	37,646,427	340,732,747
		230,429,957	**635,185,620**
	Add/Less (Change in Working Capital)		
	Inventory	255,292,338	(13,840,562)
	Imprest Receivable - Staff	(32,385,329)	7,055,808
	Prepayment Consumables	(5,000,000)	4,230,000
	Provision for bad and doubtful debt (Impairment of receivable) Opening	24,274,336	(71,677,666)
	Effect of provision for cash and cash equivalents	-	143,366
	Retention Payable Addition	(46,927,480)	-
	Supplies of goods and services Addition	262,686,070	(73,886,875)
	Accruals and other payables Addition	17,505,557	(395,936,482)
	Net cash payment - Expenses	**4,135,768,285**	**1,986,727,636**