



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



INSTITUTE OF JUDICIAL ADMINISTRATION (IJA)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR THE FINANCIAL
YEAR ENDED 30 JUNE 2022



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AR/CG/IJA/2021/22

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.

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

In providing quality services, NAO is guided by the following Core Values:

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

We do this by:

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

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Abbreviations

AR	Audit Report
CG	Central Government
CAG	Controller and Auditor General
IJA	Institute of Judicial Administration
ISSAIs	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAA	Public Audit Act
PAR	Public Audit Regulation
PAC	Public Accounts Committee
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer,
Institute of Judicial Administration (IJA)
P.O. Box 20.
LUSHOTO - TANGA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Qualified Opinion

I have audited the financial statements of the Institute of Judicial Administration (IJA) which comprise the statement of financial position as at 30 June 2022, 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, except for the effects of the matters described in the basis for qualified opinion section of my report, the accompanying financial statements present fairly in all material respects, the financial position of the Institute of Judicial Administration (IJA) as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and in the manner required by the Public Finance Act, Cap. 348.

Basis for Qualified Opinion

Difference between the amount reported on the reconciliation of the net cash flow from operating activities and the net surplus/(deficit) and the net amount reported on the cash flow statement under operating activities

My review of the financial statements noted that, management has prepared a reconciliation statement between the net cash flow from operating activities to the net surplus whereby the net amount from that statement of TZS 67,534,447.55 (2021: TZS 391,854,003.19) differs with net cash flow amount from operating activities reported on the statement of cash flow of TZS 212,835,572 (2021: TZS 236,384,336); thus resulted into unreconciled difference of TZS 145,301,124.45 (2021: TZS 155,469,667.19).

Inadequate preparations of the cash flow statement

My review of the statement of cash flow noted the following anomalies:

- a) The statement has reported cash and cash equivalents at the end of 30 June 2022 of TZS 1,372,214,254; however this amount differs with the balance reported under Note 32 and the statement of financial position of TZS 1,379,507,126 by TZS 7,292,872;

- b) There has been inconsistencies between the amount of use of goods and services reported on the face of TZS 1,116,045,949 and the cross-referenced amount on Note 24A of TZS 1,121,363,948 resulting into understatement by TZS 5,317,999. Also, the face has reported wages, salaries and employee benefits of TZS 2,608,902,202 and the cross-referenced amount on Note 22A disclosed TZS 2,609,029,702 resulting into understatement by TZS 127,500.

Incorrect adopted accounting policy on PPE and failure to ensure its implementation
In order to enable consolidation of government financial statements, all reporting public sector entities were directed through ACCGEN Circulars to adopt the cost model as subsequent measurement of items of PPE.

Misstatement of the reported staff imprest receivables

Note 33 to the financial statements (Receivables) has included imprest receivables of negative TZS 5,408,864 without justifications on why the amount has been reported as negative. Further review of debtors' age analysis on page 56 to the financial statements discloses that total imprest receivables as at 30 June 2022 was TZS 6,148,340; thus resulting into understatement of the receivables by TZS 11,557,204.

Unjustified deferred capital grants reported as Negative TZS 22,894,600

Note 46B to the financial statements has disclose accounting policy on government grants whereby the unutilised/un-amortised received /available government grant is recognised as deferred grants (liability) at the end of the reporting period.

However, my review of the financial statements through Note 46B and the statement of financial position noted that management has reported deferred capital grants of negative TZS 22,894,600 meaning that, there was overspending of the grants received which contravenes the accounting policy adopted as per IPSAS 23.

Unjustified overdraft reported under Recurrent Expenditure Cash Account TZS 34,381,580

Through review of Note 32 and the cash book for Recurrent Expenditure Cash Account noted that, management has reported an overdraft of TZS 34,381,580 under recurrent expenditure cash account that could not be determined as management did not provide supporting evidences to justify the amount report.

Unjustified transfer of revenue collected TZS 591,473,884

Through Note 26 to the financial statements, management has reported revenue transfers of TZS 591,473,884, but there was no any evidence provided by the management on the nature of the transfers and the entities received the transferred amount. This has limited the audit on the accountability of the amount reported as transferred.

Misstatements of the reported comparative depreciation expenses by TZS 17,696,842

My review of the financial statements noted that, management has reported depreciation expenses of TZS 512,962,957 for 2020/21 on the face of the statement of financial performance. However, that amount differs with the amount of TZS 530,659,799 reported on the cross referenced Note 51A; resulting into unexplained difference of TZS 17,696,842.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of the Institute of Judicial Administration (IJA) 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 Governing Councillor's Report, Principal's Statement, Statement of management responsibility and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional 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;

- 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; and

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 our 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 benefits of such communication.

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

Further, Section 48(3) of the Public Procurement Act, Cap 410 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on procurement of works, goods and services of the Institute of Judicial Administration (IJA) for the financial year 2021/22 as per the Public Procurement laws of Tanzania.

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of the Institute of Judicial Administration (IJA) is generally in compliance with the requirements of the Public Procurement laws.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution of the Institute of Judicial Administration (IJA) for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, Budget formulation and execution of Institute of Judicial Administration (IJA) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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

March 2023



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GOVERNING COUNCIL REPORT FOR THE PERIOD ENDED 30 JUNE 2022

1. INTRODUCTION

On behalf of the Institute's Governing Council, I am pleased to present our report for the period ended 30 June 2022. The Governing Council Report and the Audited Financial Statements for the period then ended disclose the affairs of the Institute of Judicial Administration Lushoto.

2. HISTORICAL BACKGROUND

The Institute of Judicial Administration Lushoto, located at Lushoto District in Tanga Region was established by an Act of Parliament, The Institute of Judicial Administration - Lushoto Act No. 3 of 1998, Cap 405 R.E 2002, which came into force on the 15th day of June 1999. The Institute was established following the acceptance by the Government on the recommendations of the Presidential Commission on Judicial Review (Msekwa Commission of 1977); the Presidential Commission on the Introduction of Multi-Party Politics in Tanzania (the Nyalali Commission of 1993) and the Legal Task Force, 1996 (The Boman Report). All these studies found out that there was a need to establish an Institute that would design and provide training programs suitable for judicial officers and court personnel.

3. THE INSTITUTE'S VISION, MISSION AND CORE VALUES.

Vision

To become a centre of excellence in judicial training, continuing education and legal studies in Tanzania, Africa and beyond.

Mission

To become a competent, professional and leading Institution in the design and delivery of judicial training, continuing education, legal studies through offering dynamic and relevant programs informed by research.

Core Values

The following are the Core values that guide IJA individual staff and students' behaviour as IJA interacts with stakeholders in providing services:

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Professionalism, Integrity, Impartiality, Accountability, Teamwork, Timely Delivery of service, Client focus, Transparency, Leadership, Collaboration, Courtesy, Value for money, Etiquette and Confidentiality.

4. PRINCIPAL FUNCTIONS OF THE INSTITUTE

In accordance with the provisions of Section 5 of the establishing Act, the functions of the Institute include, among others, the following:-

- i. To offer and conduct local and international training programs in legal disciplines as may be prescribed by the Council;
- ii. To determine and offer academic awards at the end of training programs such as various Certificates as may be decided by the Council;
- iii. To conduct legal research in priority areas determined by the Council and the Institute's Administration;
- iv. To apply research findings for the betterment of academic literature and for continued enrichment of the curriculum and teaching;
- v. To provide consultancy services in legal matters to the Government, public and private organizations, individuals and other clients within and outside the Country;
- vi. To offer legal advice to clients in a manner and modality on such terms and conditions as may be determined by the Institute's Administration;
- vii. To arrange for the publication and dissemination of academic literature generated from the academic activities of the institute as may be determined by the Institute's Administration;
- viii. To sponsor and provide facilities for short courses and seminars according to internal and public demand;
- ix. To establish relationship or association with other colleges, and institutions both nationally and internationally; and
- x. To do all such acts and things and enter into such contracts and transactions as are, in the opinion of the Council expedient or necessary for the proper and efficient discharge of functions of the Institute.

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5. THE GOVERNING COUNCIL

The overall Management of the Institute is vested in the Governing Council, whose chairperson is an appointee of the President of the United Republic of Tanzania. The Council presently has 8 members, including the Chairperson. The other members of the Council are appointed by the Minister for Constitutional and Legal Affairs.

i. COMPOSITION OF THE INSTITUTE'S COUNCIL

The members of the Governing Council of the Institute at the date of this report and who have served during the year 2021/22, except where otherwise stated, are:

S/NO	NAME	INSTITUTION	STATUS
1	Hon. Justice Dr. Gerald A.M. Ndika (PhD in Law) -Aged 54 years old	Justice of Appeal, Judiciary of Tanzania	Chairman
2.	Hon. Judge Dr. Fauz Twaib (PhD in Law) - Aged 62 years old.	Retired High Court Judge	Member
3	Hon Judge Gerson Mderu (LLM) -Aged 53 years old.	High Court Judge	Member
4	Ms. Tunu E. Temu - (LLB) -Aged 50 years old	Principal State Attorney, Attorney General Chambers	Member
5	Ms. Enziel W. Mtei (MA in Global Governance) - Aged 58 years old.	Secretary to Judicial Service Commission	Member
6	Mr. Pascal J. Raphael (Diploma in Law) -Aged 21 years old.	IJASO President, Institute of Judicial Administration Lushoto	Member
7	Ms. Hanipha H. Nyanza - (MSc in Procurement and Supplies Chain Management) - Aged 50 years old.	Head - PMU - Institute of Judicial Administration Lushoto.	Member
8	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law) -Aged 51 years old.	Principal, Institute of Judicial Administration Lushoto	Secretary

ii. THE TOP EXECUTIVE AND MANAGEMENT COMMITTEE

The Principal of the Institute is the Accounting and Chief Executive Officer. The Principal is the overall in charge of the Institute's activities and Secretary to Council.

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The Principal is responsible to the Council in his day-to-day performance. The Principal is assisted by two Deputies, namely the Deputy Principal - Academic, Research and Consultancy, who is responsible for all academic matters, and Deputy Principal - Planning, Finance and Administration, responsible for all matters pertaining to Planning Finance and Administration of the Institute. There are also three semi-autonomous units, whose heads report directly to the Principal. The heads of the Units are the Chief Internal Auditor, Head of Procurement Management Unit and the Principal Public Relations Officer.

6. AUDIT COMMITTEE MEMBERS 2021/22

6.1 Audit Committee

Regulation 30(1) of the Public Finance Regulations 2001 requires an Audit Committee to be established at every Government entity. During the year the Institute of Judicial Administration Lushoto had its own Audit Committee with four members appointed by the Principal.

As pointed out in 6.1 above, four members were appointed by the Principal and 1 member was appointed by Permanent Secretary to the Treasury. Two of them are the senior IJA staff and the other two came from outside the institute. The chairperson who comes from outside the institute was selected among the appointed Audit Committee members. The existing Audit Committee members are as shown below:

6.2 Members

NO.	NAME	POSITION	QUALIFICATION AND SKILLS	APPOINTING AUTHORITY
1	Prof. Bonaventure S. I. Rutinwa	CHAIRMAN	Professor (Law) - University of Dar es salaam	Principal - Institute of Judicial Administration Lushoto
2	Ms. Fatuma A. Mgomba	MEMBER	Lecturer (Law)- IJA-Lushoto	Principal - Institute of Judicial Administration Lushoto
3	Mr. Asifiwe Enock Kyando	MEMBER	Senior Assistant Commissioner (Internal Audit) - Tanzania Wildlife Management Authority (TAWA).	Principal - Institute of Judicial Administration Lushoto
4	Mr. Anakretus Mhidze	MEMBER	Principal Internal Auditor - Ministry of Finance & Planning	Permanent Secretary - Ministry of Finance and Planning
5	Mr. Sotery Mwandu	SECRETARY	Senior Supplies Officer - IJA-Lushoto.	Principal - Institute of Judicial Administration Lushoto

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6.3 ROLES AND RESPONSIBILITIES OF THE COMMITTEE

The duties of the Committee include review of IJA-Lushoto financial statements, review of the risk management framework, review of the adequacy of the internal control structure and system through internal and external audit functions, review of the findings and recommendations of the internal and external audit and the management responses thereto, review of the implementation of the internal and external audit recommendations accepted by the management and review of the effectiveness of the system for monitoring IJA-Lushoto compliance with relevant laws, regulations and policies as per the Public Finance Act, Cap 348, the Public Finance Regulation, 2001 and IJA Lushoto Act Cap 405.

7. MANAGEMENT COMMITTEE - 2021/22

In his day-to-day activities, the Principal is assisted and advised by a team of Senior Managers who constitute the Management Committee. In 2021/22 the Committee composed of the following officers:

S/NO.	NAME	TITLE	STATUS
1	Hon. Justice Paul F. Kihwelo (PhD)	Principal	Chairman
2	Mr. Goodluck P. Chuwa	Deputy Principal - Academic, Research and Consultancy	Member
3	Prof. Fatihya A. Massawe	Deputy Principal - Planning, Finance and Administration	Member
4	Ms. Hamisa Mwenegoha	Acting Head - Admissions and Registration Department	Member
5	Mr. Thomas M. Mwikuka	Dean of Students	Member
6	Dr. anneth A. Mnzava	Head - Legal Studies Department	Member
7	Mr. Zakayo M. Konyagi	Chief Accountant	Member
8	Ms. Hanipha H. Nyanza	Head - Procurement Management Unit	Member
9	Mr. Halid M. Magenda	Human Resources and Administrative Manager	Secretary

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8. 2021/22 - PROGRAMS

In 2021/22, the Institute offered three academic programs as follows:

- i. Certificate in Law (NTA Level 4)
- ii. First year Diploma in Law (NTA Level 5)
- iii. Second year Diploma in Law (NTA Level 6)

Apart from academic programs the Institute also offered several Continuing Legal and Judicial training programs in the form of seminars and workshops.

9. REVIEW OF THE 2021/22 ACADEMIC ACTIVITIES

In the academic year 2021/22, the Institute had **1,101** students for the three programs as follows: -

- (i) Certificate in Law (NTA Level 4) **492** students
- (ii) First year Diploma in Law (NTA Level 5) **378** students;
- (iii) Second year Diploma in Law (NTA Level 6) **231** students.

10. STAFF IN 2021/22

In accordance with the Act the institute's staff comprised of the academic and administrative staff. In the academic year 2021/22 there were **25** members of academic staff and **75** administrative staff.

11. CORPORATE GOVERNANCE

The Governing Council of the Institute presently consists of eight (8) members. Apart from the Principal of the Institute, no other member holds executive position in the Institute. The Council takes overall responsibility for the institute, including responsibility for identifying key risk areas, monitoring and evaluation decisions, considering significant financial matters, and reviewing the performance of the management business plans and budgets. The Council is also responsible for ensuring that a comprehensive system of internal control, policies and procedures is operative, and for compliance with sound corporate governance principles.

The Council is required to meet at least four times a year. The Council delegates the day to day management of the activities to the Principal assisted by senior Management members. Senior management is invited to attend Council meetings and facilitates the effective control of all the institute's operational activities, acting as a medium of communication and coordination between all various departments and units of the institute.

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The institute is committed to the principles of effective corporate governance. The Council members also recognize the importance of integrity, transparency and accountability.

During the year the Council had the following sub-committees to ensure a high standard of corporate governance throughout the Institute:

- i. Academic Planning and Examinations Committee (APEC);
- ii. Students' Welfare Committee (SWC);
- iii. Finance, Planning and Development Committee (FPDC);
- iv. Appointments and Staff Development Committee (ASDC);
- v. Continuing Judicial and Legal Education Committee (CJLEC).

12. FINANCIAL PERFORMANCE FOR THE YEAR 2021/22

During the period ended at 30 June 2022 the Institute realized a deficit of TZS **766,320,250**. The deficit was a result of less fees collected from students and Judicial training programs conducted during the year as well as other internal revenue earning sources.

13. FUTURE PLANS OF THE INSTITUTE

Implementation of the Rolling Strategic Plan 2018/19 - 2022/23 began in July 2018 after completion of the preparation of the Third Five Year Rolling Strategic Plan. The Rolling Strategic Plan is mostly geared at diversification of income, coming up with more income generation activities in order to widen the income stream, introduction of new programs, improvement of the quality of education, staff development, and other services provided by the Institute.

14. OWNERSHIP

The Institute is wholly Government owned.

15. SOLVENCY

The applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. I have the reasonable expectation that the Institute has adequate resources to continue with operations for the foreseeable future.

16. RELATED PARTY TRANSACTIONS

The related party transactions during the stated period involved payments of entitlements to members of the Governing Council and Management members while

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executing different duties of the Institute at different times. For the Institute, key Management include the Principal, Deputies and Heads of Departments and Units. Some of the Institute's transactions are with related parties and the effects of these are reflected in the financial statements.

17. EMPLOYEES WELFARE

Management - Employees relationship

The number of employees as at 30 June 2022 was one hundred (100). The relationship between the employees and Management was good. There were no unresolved complaints.

i. Training Facilities

When presenting its annual budget for the year 2021/22, the Institute set aside a sum of TZS 302,600,000 for staff training in order to improve employees' technical skills and hence effectiveness. Training programs have been and are continually being developed to ensure employees are adequately trained at all levels. All employees have some form of annual training to upgrade skills and enhance competencies. During the year under review sixty one (61) members of staff went for long-term, short-term, seminars and workshops training programs. A number of in-house training programs were undertaken too.

ii. Persons with Disabilities

Applications for employment by people with special needs are always considered, bearing in mind the aptitudes of the applicants concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the institute continues and appropriate training is arranged. It is the policy of the institute that training, career development and promotion of people with special needs should, as far as possible, be identical to that of other employees.

iii. Employees Benefit Plan

The institute pays contributions to the publicly administered pension plans on mandatory basis which qualifies to be the defined contribution plans.

iv. Medical Assistance

The Institute has provided health services to employees during the year in accordance with its policy whereby health services through the National Health Insurance Fund (NHIF) are provided to all employees, the spouses and four dependants for each employee's household.

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18. SUCCESSES ACHIEVED DURING THE YEAR 2021/22

i. Strengthening Internal Control System

In strengthening the whole systems of controls to ensure that there is effective Internal Control System, the Institute has Audit Committee as per Reg. 30 of the Public Finance Regulations 2001, which acts as an overseer of all activities done by the Institute. The Audit Committee is composed of five (5) members, three (3) of them including the Chairman comes from outside the Institute. The functions of this Committee are as stipulated in Reg. 32(1) of The Public Finance Regulations 2001.

In ensuring that the Audit Committee and the Internal Audit Unit undertakes their duties effectively, the Institute has also the Audit Committee Charter and Internal Audit Charter as working tools to support the Internal Audit functions. In addition to that, the Institute has recruited the Internal Audit Assistant and the Chief Internal Auditor to ensure that there is a good manning level in the Internal Audit Office in order to strengthen its activities

ii. Collaboration with other Training Institutions.

During the year, the Institute continued to strengthen its ties with other Institutions that provide training services of which IJA signed Memoranda of understanding (MOU) for collaborating with them in different areas and sharing experience. The said institutions include; Eastern and Southern African Management Institute (ESAMI), NFT Consult Tanzania Limited, The Law school of Tanzania (LST), the Open University of Tanzania (OUT), Tanzania Global Learning Agency (TaGLA), Mzumbe University (MU) and South African Judicial Education Institute (SAJEI).

iii. Students Enrolment

During the year 2021/22, the Institute's enrolment increased by 16% to 1,101 students from 944 students in the Academic year 2020/21.

It is our expectation that enrolment trend will increase for the subsequent years subject to an expansion of existing infrastructures and creating the new ones including the ongoing construction project of the male students hostel, which after its completion, will be able to accommodate about 400 students.

iv. Publication of different materials

The Institute managed also to prepare different publications including; Activity Report, Facts & Figures, Newsletters, Journals, Brochures and Booklets to portray a real picture on what the Institute has done for the entire period.

v. Strengthening of Income Generation Unit

In strengthening its internal sources of revenue, the Institute continued to empower its Income Generation Unit (IGU) which is responsible for coordinating

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all activities that are related with the creation, supervision and improvement of internal sources of revenue.

19. (a) CHALLENGES EXPERIENCED DURING THE YEAR 2021/22

During the year 2021/22 the Institute experienced several challenges which, inter alia, include the following-

- i. Insufficient budget that didn't conform with the Institute's plans;
- ii. Insufficient funds generated from the internal sources of revenue;
- iii. Long vacant posts for the Heads of Units including the Personal Secretaries, Receptionist and Drivers;
- iv. Impairment of equipment and machineries;
- v. Non completion of male hostel block construction project;
- vi. Lack of Government Subvention for implementation of development projects;
- vii. Inadequate office space for staff; and
- viii. Inadequate learning and teaching facilities (lecture theatres, hostels, etc.)

19.(b) STRATEGIES TO OVERCOME CHALLENGES FACED BY THE INSTITUTE

The following are the strategies that will assist the Institute to overcome challenges addressed above:

- i. The Institute in collaboration with the Judiciary of Tanzania and Ministry of Constitutional and Legal Affairs will continue to work together in order to overcome the budget deficit especially development budget which is the leading constraint in implementing the Institute's development projects;
- ii. The Institute will continue with its efforts to expand internal sources of revenue including designing of more Judicial Training programs to Judicial and Non-Judicial staff, short courses and attraction of consultancies and research projects;
- iii. The Institute will continue to make follow ups to the President's Office - Public Service Management in order to have employment permits to fill the current vacant posts;
- iv. The Institute will continue to maintain its motor vehicles and Machineries for its smooth running of its activities.

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20. COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1.1 INTRODUCTION.

The financial statements of the Institute of Judicial Administration Lushoto provide a record of the Institute's financial performance for the period ended 30 June 2022. Financial Statements for the year 2021/22 provide a comparative analysis of previous financial year 2020/21. The Financial Statements have been prepared in accordance with the provisions of the Public Finance Act, Cap 348 with compliance to IPSAs.

1.2 FINANCIAL POSITION

1.2.1 ASSETS

Cash and Cash Equivalents

Cash and cash equivalents for as at 30 June 2022 was TZS 1,379,507,126.00 as compared to TZS 1,314,247,448.00 as at 30 June 2021 which resulted into an increase of TZS 65,259,678.00 equivalent to 5%.

Receivables

There was a decrease in receivables from TZS 149,725,054.00 as at 30 June 2021 to TZS 142,421,076 as at 30 June 2022 resulted into the decrease of TZS 7,303,978.00 equivalent to 5%.

Inventory

The Institute of Judicial Administration Lushoto had TZS 128,328,136 closing balance of inventory as at 30 June 2022 as compared to TZS 88,658,797 in 2020/21 which resulted into increase of TZS 39,669,339.00 equivalent to 45%

Property, Plant and Equipment (PPE)

The Institute of Judicial Administration Lushoto as at 30 June 2022, PPE had a net book value of TZS 10,087,418,808 compared to TZS 10,497,449,769.00 as at 30 June 2021 which resulted into a decrease of TZS 410,030,961 equivalent to 4%.

Intangible Assets

The Institute of Judicial Administration Lushoto reported TZS 4,885,135.00 as intangible assets as at 30 June 2022 as compared to TZS 16,967,627.00 as at 30 June 2021 which was originated from accounting software's (Sage Pastel, COLLAC and Students Academic Registration Information system) which resulted into a decrease of TZS 12,082,492.00 equivalent to 71%.

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1.2.2 LIABILITIES

Deferred Income (Recurrent)

The Institute of Judicial Administration Lushoto had a closing balance of Deferred income (Recurrent) of TZS 354,934,671.00 as at 30 June 2022 and zero balance as at 30 June 2021.

Deposits

The Institute of Judicial Administration Lushoto had a closing balance of TZS 13,038,421 as outstanding deposits as at 30 June 2022 as compared to TZS 300,000 as at 30 June 2021. Increase in Deposits in financial year 2021/22 comprised of various refund from different staff and unapplied deposits of TZS 12,738,421.00 equivalent to 97%.

Trade Payables and Accruals

The Institute of Judicial Administration Lushoto had a closing balance of TZS 295,155,384.00 as outstanding trade payables as at 30 June 2022 as compared to TZS 342,495,038.00 as at 30 June 2021. Decrease in trade payables in financial year 2021/22 comprised of claims from different suppliers of TZS 47,339,654.00 equivalent to 14%.

Deferred Income (Capital)

The Institute of Judicial Administration Lushoto had a closing balance of Deferred income (Capital) of TZS 22,894,600.00 negatives as at 30 June 2022 and zero balance as at 30 June 2021.

Taxpayers' Fund

Taxpayers fund as at 30 June 2022 amounted to TZS 721,322,798. This represents initial residual value or capital expenditure.

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1.3. FINANCIAL PERFORMANCE

1.3.1 REVENUE

Revenue Grants

During the year ended 30 June 2022, The Institute of Judicial Administration Lushoto received from Treasury the total Government Subvention of TZS 2,344,671,993.00 as compared to TZS 3,214,370,644.00 for the year ended 30 June 2021. The Government Subvention comprised of Personal Emoluments (P.E.) and Other Charges (O.C) which resulted into a decrease of TZS 869,698,651.00 equivalent to 27%.

Revenue from Exchange transactions

In the financial year ended 30 June 2022 the revenue collected from internal sources (Revenue from exchange transactions) was TZS 1,683,772,599.00 as compared to TZS 1,381,000,347.00 for the year ended 30 June 2021. The increase of TZS 302,772,252.00 was due to increase in student's enrolment, conduct of short courses and Continuing Judicial Training programs, equivalent to 22%.

Other Revenue

In the financial year ended 30 June 2022 other revenues collected from various internal sources was TZS 369,777,639.00 as compared to TZS 877,954,840.00 for the year ended 30 June 2021 which resulted into decrease of TZS 508,177,201.00 equivalent to 58%.

1.3.2 EXPENSES

Wages, Salaries & Employee Benefits

Amount spent for Wages, Salaries and Employee Benefits for the year 2021/22 was TZS 2,630,031,789.00 as compared to TZS 2,868,196,100.00 for the year ended 30 June 2021 that resulted into a decrease of TZS 238,164,311.00 equivalent to 8%.

Maintenance Expenses

The Institute of Judicial Administration Lushoto for the year ended 30 June 2022 spent TZS 95,666,425.00 for maintenance expenses as compared to TZS 202,757,617.00 for

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ended 30 June 2021 which resulted into a decrease of TZS 107,091,192.00 equivalent to 53%.

Other expenses

In the financial year 2021/22 the Institute of Judicial Administration Lushoto spent TZS 70,223,220.00 for other expenses as compared to TZS 25,840,157.00 for the year ended 30 June 2021 that resulted into an increase of TZS 44,383,063.00 equivalent to 172%.

Use of Goods and Services

The Institute of Judicial Administration Lushoto for the year ended 30 June 2022 spent TZS 1,190,164,945.00 for Use of Goods and Services as compared to TZS 2,077,089,142.00 for the year ended 30 June 2021 that resulted into a decrease of TZS 886,924,197.00 equivalent to 43%.

Depreciation Expenses

For the Financial year ended 30 June 2022, Institute of Judicial Administration Lushoto recognized depreciation expenses of TZS 564,899,776.00 as compared to TZS 512,962,957.00 for the year ended 30 June 2021 resulted into increase of TZS 51,936,819.00 equivalent to 10%.

Amortization Expenses

For the Financial year ended 30 June 2022, Institute of Judicial Administration Lushoto recognized amortization expenses of TZS 12,082,492.00 as compared to TZS 17,696,842.00 for the year ended 30 June 2021, resulted into a decrease of TZS 5,610,350.00 equivalent to 32%.

Deficit for the period

During the year ended 30 June 2022 the Institute of Judicial Administration Lushoto had a deficit of TZS 766,320,250.00 as compared to the deficit of TZS 244,216,984.00 for the year ended 30 June 2021 which resulted into an increase of TZS 522,103,266.00 equivalent to 214%.

1.4. CASH FLOWS

Cash flows from operating activities

In financial year ended 30 June 2022 an amount of TZS 212,835,572.00 was generated from Operating activities as compared to TZS 236,384,336.00 generated from operating activities for the year ended 30 June 2021 which resulted into a decrease of TZS 23,548,764.00 equivalent to 10%.

Cash flows from Investing Activities

The Institute of Judicial Administration Lushoto for the year ended 30 June 2022 spent total amount of TZS 154,868,816.00 to finance investing activities as compared to TZS

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116,136,022.00 for the year ended 30 June 2021. The increase of TZS 38,732,794.00 equivalent to 33%.

Cash flows from financing activities

For the year ended at 30 June 2022 the Institute spent nothing on financing activities.

1.5. COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Actual amount

The final revenue budget for the year ended 30 June 2022 was TZS 7,877,431,500 and its actual amount received was TZS 4,705,147,252.00 equivalent to 67%.

12. AUDITORS

The Controller and Auditor General (CAG) is the Statutory Auditor of the Institute of Judicial Administration Lushoto, pursuant to the provisions of Article 143 of the constitution of the United Republic of Tanzania of 1977 (RE 2005), and Section 10 of the Public Audit Act, Cap. 418.

13. CONCLUSION

Finally, on behalf of the Governing Council, I thank all stakeholders for their support in the year 2021/22, specifically the Judiciary of Tanzania for its continued support, Ministry of Constitutional and Legal Affairs for the unconditional support, students for their trust and loyalty, staff for their acceptance of the changes we are implementing, management for their outstanding commitment and the Government for its support, trust and cooperation.

It is my sincere hope and I am optimistic that the Institute will experience another successful year in 2022/23.

By Order of the Governing Council



Hon. Justice Dr. Gerald A. M. Ndika
(Justice of Appeal)

CHAIRPERSON OF THE GOVERNING COUNCIL

18th February, 2023

Date

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21. RESPONSIBILITIES OF THE INSTITUTE'S MANAGEMENT ON THE FINANCIAL STATEMENTS

The Institute's management is responsible for the preparation of the annual financial statements, which give a true and fair view of the Institute of Judicial Administration Lushoto and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis, in conformity with the provision of the Public Finance Act, Cap 348, Section 30(2) and The Institute of Judicial Administration Lushoto Act, Cap 405 [RE.2002].

This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatements, whether due to frauds or errors, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances which provide reasonable assurance that the transactions recorded are in compliance with the Public Finance Act and its regulations.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended at 30 June 2022.

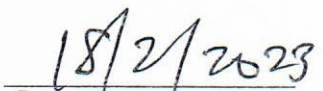
Procurement of goods, works and consultancy and non-consultancy service to the extent that they are reflected in these financial statements have been done in accordance with Public Procurement Act, Cap 410 and its Regulations, 2013.

I, accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Public Finance Act, Cap 348 and its Regulations, and Guidelines issued or may be issued from time to time by Paymaster General and Accountant General.

In our opinion, nothing has come to the attention of the management that the financial statements does not present fairly all material respects of the operations of the Institute of Judicial Administration Lushoto and will not remain a going concern for the next twelve months from the date of these financial statements.



Hon. Justice Paul F. Kihwelo (PhD)



Date

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

22 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS


The National Board of Accountants and Auditors (NBAA) according to the powers conferred under the Auditors and Accountants (Registration) Act, Cap 286 [RE.2002], requires financial statements to be accompanied with a declaration issued by the Head of Finance and Accounts responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Body to discharge the responsibility of preparing financial statements of the entity showing a true and fair view of the entity'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 Governing Council under the Governing Council's statement.

I, **Zakayo Konyagi**, being the Head of Finance and Accounts Department of the Institute of Judicial Administration Lushoto do hereby acknowledge my responsibility of ensuring that the financial statements for the year ended at 30 June 2022 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 the Institute of Judicial Administration Lushoto as on that date and that they have been prepared based on properly maintained financial records.

Signed by:



Position:

CHIEF ACCOUNTANT

NBAA Membership NO.

ACPA 2736


Date:

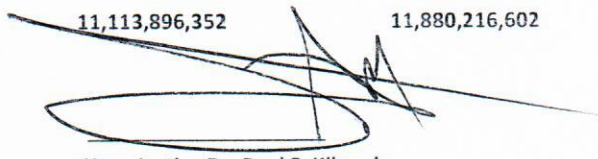
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2022

	Note	2022 TZS	2021 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	32	1,379,507,126	1,314,247,448
Inventories	34	128,328,136	88,658,797
Prepayments	33P	11,569,947	155,962,946
Receivables	33	142,421,076	149,725,054
Total Current Asset		1,661,826,284	1,708,594,245
Non-Current Asset			
Intangible Assets	52	4,885,135	16,967,627
Property, Plant and Equipment	51	10,087,418,808	10,497,449,769
Total Non-Current Asset		10,092,303,943	10,514,417,395
TOTAL ASSETS		11,754,130,227	12,223,011,640
LIABILITIES			
Current Liabilities			
Deferred Income (Recurrent)	46	354,934,671	0
Deposits	47	13,038,421	300,000
Payables and Accruals	39	295,155,384	342,495,038
Total Current Liabilities		663,128,475	342,795,038
Non-Current Liabilities			
Deferred Income (Capital)	46B	(22,894,600)	0
Total Non-Current Liabilities		(22,894,600)	0
TOTAL LIABILITIES		640,233,875	342,795,038
Net Assets		11,113,896,352	11,880,216,602
NET ASSETS/EQUITY			
Capital Contributed by: Taxpayers/Share Capital	101	721,322,798	721,322,798
Accumulated Surplus/ (Deficit)		10,392,573,554	11,158,893,804
TOTAL NET ASSETS/EQUITY		11,113,896,352	11,880,216,602


 Hon. Justice Dr. Gerald A.M Ndika
CHAIRMAN

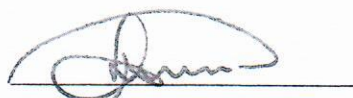

 Hon. Justice Dr. Paul F. Kihwelo
SECRETARY

Date 18/2/2023

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STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE, 2022

REVENUE	Note	2022	2021
Revenue		TZS	TZS
Other Revenue	21	369,777,639	877,954,840
Revenue from Exchange Transactions	17	1,683,772,599	1,381,000,347
Revenue Grants	16	2,344,672,043	3,214,370,644
Total Revenue		4,398,222,281	5,473,325,831
TOTAL REVENUE		4,398,222,281	5,473,325,831
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	52A	12,082,492	17,696,842
Bad Debt	94	0	0
Depreciation of Property, Plant and Equipment	51A	564,899,776	512,962,957
Loss on Disposal of Assets	30	0	1,300,000
Maintenance Expenses	25	95,666,425	202,757,617
Other Expenses	28	70,223,220	25,840,157
Use of Goods and Service	24	1,190,164,945	2,077,089,142
Wages Salaries and Employee Benefits	22	2,630,031,789	2,868,196,100
Total Expenses		4,563,068,648	5,705,842,815
Transfer			
Grants, Subsidies and other Transfer Payments	26	601,473,884	11,700,000
Total Transfer		601,473,884	11,700,000
TOTAL EXPENSES AND TRANSFERS		5,164,542,531	5,717,542,815
 Surplus / (Deficit)		 (766,320,250)	 (244,216,984)



Hon. Justice Dr. Gerald A.M Ndika
 CHAIRMAN

Date 18/2/2023



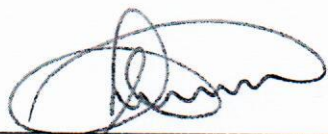
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2022

CASH FLOW FROM OPERATING ACTIVITIES

		2022	2021
RECEIPTS		TZS	TZS
Revenue from Exchange Transactions	17A	1,683,772,599	3,221,626,292
Other Revenue	21A	344,662,539	915,361,857
Funds Received	16A	2,676,712,114	2,606,061,425
Total Receipts		4,705,147,252	6,743,049,575
PAYMENTS			
Wages, Salaries and Employee Benefits	22A	2,608,902,202	2,795,513,300
Use of Goods and Service	24A	1,116,045,949	2,112,380,730
Other Expenses	28A	70,223,220	155,965,036
Maintenance Expenses	25A	95,666,425	1,432,806,172
Grants, Subsidies and other Transfer Payments	26A	601,473,884	10,000,000
Total Payments		4,492,311,680	6,506,665,239
NET CASH FLOW FROM OPERATING ACTIVITIES		212,835,572	236,384,336
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	51A	154,868,816	108,372,746
Acquisition of Intangibles		0	7,763,276
Total Investing Activities		154,868,816	116,136,022
NET CASH FLOW FROM INVESTING ACTIVITIES		154,868,816	116,136,022
CASH FLOW FROM FINANCING ACTIVITIES			
Financing Activities			
Grants refunded/ transferred		0	0
Total Financing Activities		0	0
NET CASH FLOW FROM FINANCING ACTIVITIES		0	0
Net Increase		57,966,756	120,248,314
Cash to be Surrendered to Holding Account		0	0
Cash to be Surrendered to PMG		0	0
Cash and cash equivalent at beginning of period		1,314,247,498	1,193,999,184
Cash and cash equivalent at end of period		1,372,214,254	1,314,247,498



Hon. Justice Dr. Gerald A.M Ndika
CHAIRMAN





Hon. Justice Dr. Paul F. Kihwelo
SECRETARY

Date 18.07.2023

STATEMENT OF CHANGES IN NET ASSET / EQUITY FOR THE PERIOD ENDED 30 JUNE, 2022

	Tax Payers Fund	Accum. Surplus/(Deficit) TZS	Total TZS	TZS
Opening Balance as at 01 Jul 2021			721,322,798	11,880,216,602
Capital Fund			0	0
Adjustment			0	0
Surplus/ Deficit for the Year		(766,320,250)	0	(766,320,250)
Closing Balance as at 30 Jun 2022			721,322,798	11,113,896,352
Opening Balance as at 01 Jul 2020			721,322,798	721,322,798
Capital Fund			0	0
Adjustment			0	11,403,110,788
Surplus/ Deficit for the Year		(244,216,984)	0	(244,216,984)
Closing Balance as at 30 Jun 2021			721,322,798	11,880,216,602


 Hon. Justice Dr. Gerald A.M Ndika
 CHAIRMAN


 Hon. Justice Dr. Paul F. Kihwelo
 SECRETARY

Date 18.07.2023

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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30 JUNE, 2022

RECEIPTS	Original Budget	Final Budget (B)	Actual Amount on	Different Final Budget &	Variance%
	TZS	Adjustments	TZS	Comparison Basis (A)	
Funds Received	2,817,721,000	0	2,676,712,114	141,008,886	5
Other Revenue	2,817,190,440	0	344,662,539	2,472,527,901	88
Revenue from Exchange Transactions	2,242,520,060	0	1,683,772,599	558,747,461	25
Total Receipts	7,877,431,500	0	4,705,147,252	3,172,284,248	
PAYMENTS					
Grants, Subsidies and other Transfer Payments	11,650,000	0	601,473,884	(589,823,884)	5,063
Maintenance Expenses	1,978,633,324	0	95,666,425	1,882,966,899	95
Other Expenses	309,649,166	0	70,223,220	239,425,946	77
Use of Goods and Service	3,121,165,663	0	1,116,045,949	2,005,119,714	64
Wages, Salaries and Employee Benefits	3,688,500,204	0	2,608,902,202	1,079,598,002	29
Acquisition of Intangibles	0	0	0	0	0
Acquisition of Property, Plant and Equipment	441,373,197	0	154,868,816	286,504,381	65
Grants refunded/ transferred	0	0	0	0	0
Total Payment	9,550,971,553	0	4,647,180,496	4,903,791,057	
Net Receipts/Payments	(1,673,540,053)	0	57,966,756	(57,966,756)	



Hon. Justice Dr. Gerald A.M Ndika

CHAIRMAN

Date 16.09.2023



Hon. Justice Dr. Paul F. Kihwelo

SECRETARY

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

29. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: GENERAL INFORMATION

The Institute of Judicial Administration Lushoto, located at Lushoto in Tanga region was established by an Act of Parliament, The Institute of Judicial Administration - Lushoto Act, Cap 405 R.E 2002, which came into force on the 15 day of June 1999. The Institute's principal activities are provision of training services, consultancies, researches and publications in legal discipline.

PRINCIPAL PLACE OF BUSINESS

INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
DOCHI STREET
P.O.BOX 20
LUSHOTO,
TANGA - TANZANIA.

BANKERS

BANK OF TANZANIA
ARUSHA BRANCH
P.O.BOX 3043,
ARUSHA.

NMB BANK PLC
LUSHOTO BRANCH
P.O BOX 24
LUSHOTO, TANGA

CRDB BANK PLC
KOROGWE BRANCH
P.O BOX 268
KOROGWE, TANGA

TCB BANK PLC
TANGA BRANCH
P.O BOX 1404
TANGA

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

RESPONSIBILITY FOR VOTE 40 ACCOUNTS

CHIEF COURT ADMINISTRATOR
JUDICIARY OF TANZANIA
P.O.BOX 9004
DAR ES SALAAM - TANZANIA

LAWYERS

ATTORNEY GENERAL
THE ATTORNEY GENERAL CHAMBERS
P.O.BOX 630,
DODOMA - TANZANIA.

AUDITOR

THE CONTROLLER AND AUDITOR GENERAL
NATIONAL AUDIT OFFICE, AUDIT HOUSE
P.O.BOX 950
DODOMA - TANZANIA

1. REPORTING ENTITY

Financial Statements prepared are for the Institute of Judicial Administration Lushoto and encompass the reporting entity as specified in the relevant legislation.

2. AUTHORIZATION DATE

The Financial Statements of the Institute for the year 2021/22 were submitted to CAG on 30 September 2022 and will be authorized for issue after they have been tabled to the National Assembly.

3. BASIS OF PREPARATION

The Financial Statements of the Institute have been prepared in accordance with Public Finance Act, Cap 348 and comply with the requirements of International Public Sector Accounting Standards (IPSAS) accrual basis of accounting. The said statements are presented in Tanzanian shilling (TZS), which is the functional and reporting currency of the Institute.

The Financial Statements have been prepared on historical cost basis convention, and no adjustments have been made for other inflationary factors affecting the accounts. The statement of cash flow has been prepared using the direct method.

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4. REVENUE RECOGNITION

IPSAS-9 Revenue from exchange transaction: Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

The Institute recognizes revenue from Government Subvention, fees and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Revenue from the sale of books is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the books.

Other revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Institute and the fair value of the asset can be measured reliably.

5. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprise cash in hand and cash at bank.

6. PROPERTY, PLANT AND EQUIPMENT (PPE)

All properties, plants and equipment are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes the purchase price and expenditure that is directly attributable to the acquisition of the items. Property and equipment are initially recorded at construction, acquisition or purchase cost plus direct attributable cost. Where an item of property and equipment comprises, major components having different useful lives, they are accounted for separately. Property that is being constructed or developed for future use to support operation is classified as Work in Progress (WIP) and stated at cost until construction or development is complete and is available for use, at which time it is reclassified as property and equipment in use.

Revaluation Reserve in equity, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in the profit or loss, in which case, the increase is recognised in the profit or loss. A revaluation deficit is recognised in the profit or loss, except to the extent that it offsets an existing surplus on the same asset recognised in the asset revaluation reserve.

Revaluation of the Institute's immovable property is required to be conducted every five years. The valuation of the Institute's immovable assets was made based on open market

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values. However, where market data were not easily available, reliable depreciated replacement cost was adopted. This basis is in line with International Valuation Standards. Depreciation is charged to profit or loss on a straight-line basis to write off the cost of property and equipment to their residual values over their expected useful lives. These residual values and expected useful lives are re-assessed on an annual basis and adjusted for prospectively, if appropriate. The review of residual values takes into account the amount that the Institute would currently obtain on disposal of the asset after deducting the estimated cost of disposal if the asset was already of the age and condition expected at the end of its useful or economic life (whichever is earlier).

7. INTANGIBLE ASSETS

Intangible assets acquired separately are initially recognized at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Intangible assets consist of computer application software and computer application license Packages. Intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Intangible assets are amortized over the useful economic life and assessed for impairment at the reporting date to ascertain if there is an indication that the intangible asset may be impaired. Generally, cost associated with developing computer software programmed are recognised as an expense when incurred. Intangible assets acquired are measured on initial recognition at cost. Internally developed intangible assets are not capitalized unless they meet certain criteria.

8. DEPRECIATION/AMORTIZATION OF PPE AND INTANGIBLE ASSETS

The Non-Current and Intangible Assets have been stated at net of depreciation /amortization having zero residual value at the end of useful life. The Government has adopted straight line method for depreciation of public assets which is allocated systematically over the useful lives of the respective assets as issued in government assets guideline on 10 December 2012 and updated information on the minute sheet from DGAM with Ref. No. KA.32/37/01/96 dated 16 August 2017 and the accounting policies applicable.

Estimated Useful Life (EUL)

Assets ran an economic life peculiar to themselves depending on make, constant handling and operational use. Some assets are continuing to be in use much beyond the EUL due to periodical maintenance and repairs. Assets expected life and projections ranges as follows:

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Assets Category	Estimated useful life (Years)	Annual depreciation rate %
Administration assets:		
Buildings:		
• Residential	50	2
• School	75	1.3
• Office	50	2
• Plant and machinery	15	6.7
• Furniture and texture	5	20
• Office equipment	5	20
Software	5	20
Motor vehicles:		
• Light duty (bellow 5 tons)	5	20
• Motor cycle	7	14.2
Computers (Desktop & laptops)	4	25
Video conference equipment's	4	25
Servings	7	14.2
Network/Telecom equipment	7	14.2
Photocopiers	7	14.2
Uninterrupted power supplies (UPS)	7	14.2
Infrastructural assets:		
• Boreholes & water system	15	6.7
• Heavy generator	15	6.7

9. INVENTORIES

Inventories are measured at Lower of cost and current replacement cost. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

10. FOREIGN CURRENCY TRANSLATIONS

Items included in the financial statements of the Institute are measured using the currency of the primary economic environment in which the Institute operates (the functional currency). The financial statements are presented in Tanzanian Shilling (TZS), which is the Government's functional and presentation currency. Transactions in foreign currencies are initially accounted for at the ruling exchange rate on the date of the transaction. Trade Creditors or debtors denominated in foreign currencies have been reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences

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arising from those at which they were initially recorded during the period, are recognized as income or expense in the period in which they arose.

11. COVID 19

COVID-19 is a disease caused by a new strain of corona virus. 'CO' stands for corona, 'VI' for virus, and 'D' for disease and 19 the year that was discovered. The COVID 19 has the twin threats to lives and livelihoods and this may have negative impact (material uncertainty) on the Institute continuity as an entity. In response to the threat posed by the virus and its negative impacts, IJA took measures to combat the disease as follows:

- a) Procurement of sanitation materials and distributed to all employees.

- b) Conducting inhouse training to all employees on measures to prevent COVID-19 Transmission.

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NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2022

16 - Revenue Grants

	2022	2021
	TZS	TZS
Government Grant Development Foreign	15,000,000	0
Government Grant Other Charges	162,876,948	370,000,000
Government Grant Personal Emolument	2,166,795,095	2,227,761,425
UNICEF	0	552,043,739
United Nations Food and Agriculture Organization (FAO)	0	64,565,480
	2,344,672,043	3,214,370,644

17 - Revenue from Exchange Transactions

Application fee	11,937,300	9,561,724
Receipt from Conference Facilities	2,600,000	950,000
Receipt from sales of Publications	0	8,134,802
Receipts from Certificate of Competence	3,290,914	3,500,400
Receipts from Government Quarters	5,478,400	267,808,476
Receipts from Medical and Dental Charges	7,793,085	14,017,845
Receipts from Tuition Fees	1,652,672,900	1,077,027,100
	1,683,772,599	1,381,000,347

21 - Other Revenue

Miscellaneous Receipts	367,026,974	877,154,840
Receipts from Examination Fees	2,730,665	750,000
Receipts from identification fees	20,000	50,000
	369,777,639	877,954,840

22 - Wages, Salaries and Employee Benefits

Accommodation in Lieu of Quarters	50,000	3,535,200
Casual Labour	5,442,000	5,412,000
Casual Labourers	1,310,000	0
Civil Servants	2,090,174,244	2,227,761,425
Councillors Allowance	57,900,000	48,250,000
Court Attire Allowance	8,100,000	8,700,000
Electricity	16,333,300	0
Electricity Allowance	4,230,000	0
Extra-Duty	105,895,000	93,676,000
Field (Practical Allowance)	23,216,000	50,333,000

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	2022	2021
	TZS	TZS
Food and Refreshment	31,895,000	823,000
Hardship Allowance	89,728,230	134,155,000
Honoraria	102,975,840	116,988,275
Housing allowance	0	7,280,000
Invigilators Allowances	0	29,710,000
Leave Travel	13,334,335	13,612,000
Moving Expenses	12,612,500	61,218,200
Professional Allowances	635,000	355,000
Responsibility Allowance	23,150,000	24,800,000
Sitting Allowance	38,450,340	39,207,000
Special Allowance	3,300,000	0
Subsistence Allowance	1,300,000	2,380,000
	2,630,031,789	2,868,196,100
24 - Use of Goods and Service		
Accommodation	4,620,000	57,017,600
Advertising and Publication	27,793,000	36,828,100
Air Travel Tickets	72,000	4,253,000
Catering Services	3,949,500	5,800,000
Cleaning Supplies	0	4,507,080
Computer Software	10,534,000	4,157,294
Computer Supplies and Accessories	389,900	11,387,249
Conference Facilities	0	43,828,940
Contract based training services	5,205,000	5,135,000
Diesel	18,599,295	100,000,508
Drugs and Medicines	5,345,494	15,884,820
e Training Materials	12,500,000	0
Electricity	32,000,000	40,119,324
Entertainment	25,135,000	20,400,000
Examination Expenses	157,718,572	108,502,280
Exhibition, Festivals and Celebrations	14,468,530	20,276,500
Food and Refreshments	58,985,200	151,903,838
Furniture and Appliances	0	1,799,000
Gifts and Prizes	9,244,700	18,998,000

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	2022 TZS	2021 TZS
Ground travel (bus, railway taxi, etc)	65,141,815	62,453,955
Hiring of Training Facilities	1,661,000	0
Internet and Email connections	30,993,443	25,437,908
Laboratory Supplies	0	1,125,000
Lodging/Accommodation	1,655,000	0
Natural Gas	0	140,000
Newspapers and Magazines	4,371,600	4,543,200
Office Consumables (papers, pencils, pens and stationaries)	99,639,522	102,263,114
Other Gas	0	82,020
Outsourcing Costs (includes cleaning and security services)	101,349,976	119,023,940
Peoples Militia	0	420,000
Per Diem - Domestic	319,886,950	655,624,160
Petrol	0	134,750
Posts and Telegraphs	1,743,500	9,633,725
Printing and Photocopy paper	11,155,500	0
Printing and Photocopying Costs	16,448,752	89,427,697
Remuneration of Instructors	4,650,000	91,110,000
Rent - Housing	48,818,600	54,457,700
Research and Dissertation	12,250,000	0
Satellite access services	405,000	564,000
Sewage Charges	2,145,000	1,321,600
Special Foods (diet food)	807,000	0
Sporting Supplies	8,058,850	14,516,100
Subscription Fees	0	432,000
Telephone Charges (Land Lines)	10,100,870	7,922,968
Training Materials	16,516,370	135,858,190
Tuition fees	16,730,000	14,650,000
Uniforms	0	6,180,000
Uniforms and Ceremonial Dresses	3,681,600	3,717,000
Upkeep Allowances	9,280,000	0
Upkeep of Grounds and Amenities	610,000	167,000
Valuation of NCA	1,365,000	0
Water Charges	14,139,408	25,084,584

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	2022 TZS	2021 TZS
	1,190,164,945	2,077,089,142
25 - Maintenance Expenses		
Cement, Bricks and Building Materials	1,242,500	0
Cement, bricks and construction materials	0	63,840,320
Computers, printers, scanners, and other computer related equipment	4,608,722	7,064,200
Fire Protection Equipment	0	5,640,518
Oil and Grease	435,000	11,491,859
Outsource maintenance contract services	58,048,862	38,264,178
Panel and body shop repair materials and services	26,888,942	26,711,682
Spare Parts	1,870,000	37,161,127
TV sets and Radios	0	1,357,000
Tyres and Batteries	2,572,400	11,226,732
	95,666,425	202,757,617
26 - Grants, Subsidies and other Transfer Payments		
Contribution to CF (15%)	10,000,000	10,000,000
Inter-University Association	0	1,700,000
Revenue Transfer	591,473,884	0
	601,473,884	11,700,000
28 - Other Expenses		
Bank Charges and Commissions	0	630,120
Burial Expenses	4,402,800	6,900,400
Consultancy fees	58,132,000	4,740,000
Insurance Expenses	2,441,420	7,826,300
Legal fees	0	1,759,560
Registration Fees	4,616,000	0
Sundry Expenses	631,000	3,983,776
	70,223,220	25,840,157
30 - Loss on Disposal of Assets		
Fair value loss on biological assets	0	1,300,000
	0	1,300,000
32 - Cash and Cash Equivalents		
BoT Own source Collection Account	857,865,656	928,107,153
Deposit General Cash Account	9,026,741	0
Development Expenditure Cash Account	1,724,037	0

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	2022 TZS	2021 TZS
Own source Collection Account - CRDB	0	206,600
Own source Recurrent Expenditure GF	539,025,562	385,933,695
Recurrent Expenditure Cash Account	(34,381,580)	0
Unapplied Cash Account	6,246,709	0
	1,379,507,126	1,314,247,448
33 - Receivables		
Imprest Receivable	(5,408,864)	27,010,214
Staff loans	34,573,043	34,573,043
Trade Receivables	113,256,898	88,141,798
	142,421,076	149,725,054
33P - Prepayments		
Prepayment	8,201,047	0
Prepayment to Government Entities	3,368,900	155,962,946
	11,569,947	155,962,946
34 - Inventories		
Consumables	113,359,214	79,588,511
Medical Supplies	14,968,922	9,070,286
	128,328,136	88,658,797
39 - Payables and Accruals		
Payables to Implementing Agencies	34,365,000	34,365,000
Staff Claim	21,002,087	0
Supplies of goods and services	238,312,130	308,130,038
Withholding tax	1,476,167	0
	295,155,384	342,495,038
46 - Deferred Income (Recurrent)		
Recurrent Deferred Income	354,934,671	0
	354,934,671	0
46B - Deferred Income (Capital)		
Development Deferred Income	(22,894,600)	0
	(22,894,600)	0
47 - Deposits		
Deposit General	6,664,211	300,000
Unapplied Deposit Account	6,374,209	0
	13,038,421	300,000

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	2022 TZS	2021 TZS
51 - Property, Plant and Equipment		
Accum. Depreciation Other Office equipment	(290,014,228)	(220,925,478)
Accumulated Depreciation - Library Books	(113,854,295)	(113,854,295)
Accumulated Depreciation Motor Vehicles (Administrative)	(545,680,727)	(417,163,831)
Accumulated Depreciation Office buildings and structures	(1,016,571,536)	(864,089,713)
Accumulated Depreciation Office Furniture and Fittings	(863,788,408)	(707,755,168)
Accumulated Depreciation Plant and Machinery	(17,385,075)	(12,730,334)
Acquisition of land	2,180,487,000	2,180,487,000
Application software systems and licenses	0	0
Depr -Disposal on motor vehicle	38,400,000	38,400,000
Disposal of Motor Vehicles (Administrative)	(48,000,000)	(48,000,000)
Land levelling and fencing (civil works)	(1,090,243,500)	(1,090,243,500)
Lease hold land	204,944,415	204,944,415
Library Books- cost	113,854,295	113,854,295
Motor vehicles,	690,584,481	535,715,665
Office buildings and structures	7,624,091,155	7,624,091,155
Office Furniture and Fittings	780,166,201	780,166,201
Other Office equipment	345,443,750	345,443,750
Plant and Machinery	69,473,756	69,473,756
Telecommunications buildings and infrastructure	459,855,627	513,979,952
Work in Progress	1,565,655,898	1,565,655,898
	10,087,418,808	10,497,449,769
51A - Depreciation of Property, Plant and Equipment		
Application software systems and licenses	0	17,516,582
Depreciation Motor Vehicles (Administrative)	128,516,896	97,354,562
Depreciation Office buildings and structures	152,481,823	141,200,066
Office Furniture and Fittings	156,033,240	156,213,069
Other Office equipment	69,088,750	59,708,627
Plant and Machinery	4,654,742	4,631,584
Telecommunications buildings and infrastructure	54,124,325	53,855,050
	564,899,776	530,659,799
52 - Intangible Assets		
Accumulated Amortization Computer Software	(71,516,582)	(71,516,582)

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	2022 TZS	2021 TZS
Accumulated amortisation Application software systems and licenses	(83,599,074)	(71,516,582)
Computer Software	88,484,209	88,484,209
	4,885,135	16,967,627
52A - Amortization of Intangible Assets		
Computer Software Amortization	12,082,492	17,696,842
	12,082,492	17,696,842

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	At 01-July-2021	Addition Monetary	Addition Non Monetary	Transfers	Revaluation Adjustment	Adjustment	Disposal	30-June-2022	Charge during the year - Depreciation	Charge during the year - Impairment	Revaluation Adjustments	Adjustment	Transfer	Disposal	30-June-2022	Carrying Value T25
NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT																
FOR THE YEAR ENDED 30 JUNE 2022																
51 - Property, Plant and Equipment																
					Cost/Revaluation						Accumulated Depreciation and Impairment					
Land	2,385,431,415	0	0	0	0	0	0	2,385,431,415	0	0	0	0	0	0	0	2,385,431,415
Land leveling and fencing (Civil works)	(1,090,243,500)	0	0	0	0	0	0	(1,090,243,500)	0	0	0	0	0	0	0	(1,090,243,500)
Library Books	113,854,295	0	0	0	0	0	0	113,854,295	0	0	0	0	0	0	113,854,295	0
Motor vehicles, Office buildings and structures	526,115,665	154,868,816	0	0	0	0	0	7,624,091,155	864,089,713	152,431,823	0	0	0	0	1,016,571,536	6,607,519,619
Office Furniture and Fittings	780,166,201	0	0	0	0	0	0	780,166,201	707,755,168	156,053,240	0	0	0	0	863,785,408	(83,622,207)
Other Office equipment	345,443,750	0	0	0	0	0	0	345,443,750	220,925,478	66,088,750	0	0	0	0	290,014,228	55,429,522
Other Public Building	1,565,655,898	0	0	0	0	0	0	1,565,655,898	0	0	0	0	0	0	1,565,655,898	0
Plant and Machinery	69,473,756	0	0	0	0	0	0	69,473,756	12,730,334	4,654,742	0	0	0	0	17,385,075	52,088,681
Telecommunications buildings and infrastructure	807,825,749	0	0	0	0	0	0	807,825,749	293,645,797	54,134,325	0	0	0	0	347,970,122	459,855,627
TOTAL	13,127,814,384	154,868,816	0	0	0	0	0	13,282,683,200	2,650,364,616	564,899,776	0	0	0	0	3,195,264,392	10,087,418,808

Mfumo wa Ulipaji Serikali (MUSE)

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AS AT 30 JUNE 2022

NOTE 15: WORK IN PROGRESS AS AT 30 JUNE 2022

	2021/22	2020/21
	TZS	TZS
Cost:		
At Start of Year	1,565,655,898.33	1,557,892,622.33
Additions	0	7,763,276.00
Transfer to PPE	-	-
At end of Year	<u>1,565,655,898.33</u>	<u>1,565,655,898.33</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AS AT 30TH JUNE 2022

NOTE 16

INTANGIBLE ASSETS - SOFTWARE AS AT 30TH JUNE 2022

Particulars	Pastel Accounting Package Software	Student Registration Information System	College Accounting System(COLLAC)	Total
	TZS	TZS	TZS	TZS
Cost:				
As at 01.07.2021	54,188,768.96	15,342,600.00	18,952,840.00	88,484,208.96
Additions	-	-	-	-
As at 30.06.2022	54,188,768.96	15,342,600.00	18,952,840.00	88,484,208.96
Amortization				
As at 01.07.2021	48,965,365.22	12,274,080.00	10,277,136.80	71,516,582.02
Charge for the year	5,223,403.74	3,068,520.00	3,790,568.40	12,082,492.14
As at 30.06.2022	54,188,768.96	15,342,600.00	14,067,705.20	83,599,074.16
Net Book Value 30.06.2022			4,885,134.80	4,885,134.80

INTANGIBLE ASSETS - SOFTWARE AS AT 30TH JUNE 2021

Particulars	Pastel Accounting Package Software	Student Registration Information System	College Accounting System(COLLAC)	Total
	TZS	TZS	TZS	TZS
Cost:				
As at 01.07.2020	54,188,768.96	15,342,600.00	18,952,840.00	88,484,208.96
Additions	-	-	-	-
As at 30.06.2021	54,188,768.96	15,342,600.00	18,952,840.00	88,484,208.96
Amortization				
As at 01.07.2020	38,127,611.43	9,205,560.00	6,486,568.40	53,819,739.83
Charge for the year	10,837,753.79	3,068,520.00	3,790,568.40	17,696,842.19
As at 30.06.2021	48,965,365.22	12,274,080.00	10,277,136.80	71,516,582.02
Net Book Value 30.06.2021	5,223,403.74	3,068,520.00	8,675,703.20	16,967,626.94

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	2022 TZS	2021 TZS
RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE, 2022		
Surplus/ Deficit for the Period	(766,320,250.06)	(244,216,983.62)
Add/ (Less) Non Cash Item		
Amortization of Intangible Assets	12,082,492.14	0.00
Depreciation of Property, Plant and Equipment	564,899,776.24	530,659,799.39
Loss on Disposal of Assets	0.00	1,300,000.00
Add/ (Less) Change in Working Capital		
Deferred Income (Capital)	(22,894,600.00)	0.00
Deferred Income (Revenue)	354,934,670.89	0.00
Inventories	(39,669,339.00)	(88,658,797.00)
Other Payments	(296,376,071.73)	0.00
Other Receipts	309,114,492.35	0.00
Payables and Accruals	(47,339,654.38)	342,495,038.08
Prepayments	(8,201,046.90)	0.00
Receivables	7,303,978.00	(149,725,053.66)
Net Cash Flow from Operating Activities	67,534,447.55	391,854,003.19

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	2022 TZS	2021 TZS
NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2022		
16A - Revenue Grants		
Government Grant Development Foreign	15,000,000	0
Government Grant Other Charges	162,876,948	370,000,000
Government Grant Personal Emolument	2,166,795,095	2,227,761,425
UNICEF	0	552,043,739
United Nations Food and Agriculture Organization (FAO)	0	64,565,480
Revenue	2,344,672,043	3,214,370,644
Add/Less (Change in Working Capital)		
Development Deferred income	(22,894,600)	0
Recurrent Deferred Income	354,934,671	0
	332,040,071	0
Receipt	2,676,712,114	3,214,370,644
17A - Revenue from Exchange Transactions		
Application fee	11,937,300	9,561,724
Receipt from Conference Facilities	2,600,000	950,000
Receipt from sales of Publications	0	8,134,802
Receipts from Certificate of Competence	3,290,914	3,500,400
Receipts from Government Quarters	5,478,400	267,808,476
Receipts from Medical and Dental Charges	7,793,085	14,017,845
Receipts from Tuition Fees	1,652,672,900	1,077,027,100
Revenue	1,683,772,599	1,381,000,347
Revenue	1,683,772,599	1,381,000,347
21A - Other Revenue		
Miscellaneous Receipts	367,026,974	877,154,840
Receipts from Examination Fees	2,730,665	750,000
Receipts from identification fees	20,000	50,000
Revenue	369,777,639	877,954,840
Add/Less (Change in Working Capital)		
Trade Receivables	(25,115,100)	(88,141,798)
	(25,115,100)	(88,141,798)
Receipt	344,662,539	789,813,043

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	2022	2021
	TZS	TZS
22A - Wages, Salaries and Employee Benefits		
Accommodation in Lieu of Quarters	50,000	3,535,200
Casual Labour	5,442,000	5,412,000
Casual Labourers	1,310,000	0
Civil Servants	2,090,174,244	2,227,761,425
Councillors Allowance	57,900,000	48,250,000
Court Attire Allowance	8,100,000	8,700,000
Electricity	16,333,300	0
Electricity Allowance	4,230,000	0
Extra-Duty	105,895,000	93,676,000
Field (Practical Allowance)	23,216,000	50,333,000
Food and Refreshment	31,895,000	823,000
Hardship Allowance	89,728,230	134,155,000
Honoraria	102,975,840	116,988,275
Housing allowance	0	7,280,000
Invigilators Allowances	0	29,710,000
Leave Travel	13,334,335	13,612,000
Moving Expenses	12,612,500	61,218,200
Professional Allowances	635,000	355,000
Responsibility Allowance	23,150,000	24,800,000
Sitting Allowance	38,450,340	39,207,000
Special Allowance	3,300,000	0
Subsistence Allowance	1,300,000	2,380,000
Expenses	2,630,031,789	2,868,196,100
Add/Less (Change in Working Capital)		
Staff Claim	(21,002,087)	0
	(21,002,087)	0
Payment	2,609,029,702	2,868,196,100
24A - Use of Goods and Service		
Accommodation	4,620,000	57,017,600
Advertising and Publication	27,793,000	36,828,100
Air Travel Tickets	72,000	4,253,000
Catering Services	3,949,500	5,800,000
Cleaning Supplies	0	4,507,080
Computer Software	10,534,000	4,157,294
	2022	2021

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	TZS	TZS
Computer Supplies and Accessories	389,900	11,387,249
Conference Facilities	0	43,828,940
Contract based training services	5,205,000	5,135,000
Diesel	18,599,295	100,000,508
Drugs and Medicines	5,345,494	15,884,820
e-Training Materials	12,500,000	0
Electricity	32,000,000	40,119,324
Entertainment	25,135,000	20,400,000
Examination Expenses	157,718,572	108,502,280
Exhibition, Festivals and Celebrations	14,468,530	20,276,500
Food and Refreshments	58,985,200	151,903,838
Furniture and Appliances	0	1,799,000
Gifts and Prizes	9,244,700	18,998,000
Ground travel (bus, railway taxi, etc)	65,141,815	62,453,955
Hiring of Training Facilities	1,661,000	0
Internet and Email connections	30,993,443	25,437,908
Laboratory Supplies	0	1,125,000
Lodging/Accommodation	1,655,000	0
Natural Gas	0	140,000
Newspapers and Magazines	4,371,600	4,543,200
Office Consumables (papers,pencils, pens and stationaries)	99,639,522	102,263,114
Other Gas	0	82,020
Outsourcing Costs (includes cleaning and security services)	101,349,976	119,023,940
Peoples Militia	0	420,000
Per Diem - Domestic	319,886,950	655,624,160
Petrol	0	134,750
Posts and Telegraphs	1,743,500	9,633,725
Printing and Photocopy paper	11,155,500	0
Printing and Photocopying Costs	16,448,752	89,427,697
Remuneration of Instructors	4,650,000	91,110,000
Rent - Housing	48,818,600	54,457,700
Research and Dissertation	12,250,000	0
Satellite access services	405,000	564,000
Sewage Charges	2,145,000	1,321,600
Special Foods (diet food)	807,000	0
Sporting Supplies	8,058,850	14,516,100

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	2022 TZS	2021 TZS
Subscription Fees	0	432,000
Telephone Charges (Land Lines)	10,100,870	7,922,968
Training Materials	16,516,370	135,858,190
Tuition fees	16,730,000	14,650,000
Uniforms	0	6,180,000
Uniforms and Ceremonial Dresses	3,681,600	3,717,000
Upkeep Allowances	9,280,000	0
Upkeep of Grounds and Amenities	610,000	167,000
Valuation of NCA	1,365,000	0
Water Charges	14,139,408	25,084,584
Expenses	1,190,164,945	2,077,089,142
Add/Less (Change in Working Capital)		
Consumables	33,770,703	79,588,511
Imprest Receivable	(32,419,078)	27,010,214
Medical Supplies	5,898,636	9,070,286
Payables to Implementing Agencies	0	(34,365,000)
Prepayment	8,201,047	0
Prepayment to Government Entities	(152,594,046)	155,962,946
Staff loans	0	34,573,043
Supplies of goods and services	69,817,908	(308,130,038)
Withholding tax	(1,476,167)	0
	(68,800,997)	(36,290,039)
Payment	1,121,363,948	2,040,799,103
25A - Maintenance Expenses		
Cement, Bricks and Building Materials	1,242,500	0
Cement, bricks and construction materials	0	63,840,320
Computers, printers, scanners, and other computer related equipment	4,608,722	7,064,200
Fire Protection Equipment	0	5,640,518
Oil and Grease	435,000	11,491,859
Outsource maintenance contract services	58,048,862	38,264,178
Panel and body shop repair materials and services	26,888,942	26,711,682
Spare Parts	1,870,000	37,161,127
TV sets and Radios	0	1,357,000
Tyres and Batteries	2,572,400	11,226,732
Expenses	95,666,425	202,757,617
Expenses	95,666,425	202,757,617
	2022	2021

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	TZS	TZS
26A - Grants, Subsidies and other Transfer Payments		
Contribution to CF (15%)	10,000,000	10,000,000
Inter-University Association	0	1,700,000
Revenue Transfer	591,473,884	0
Payment	601,473,884	11,700,000
Payment	601,473,884	11,700,000
28A - Other Expenses		
Bank Charges and Commissions	0	630,120
Burial Expenses	4,402,800	6,900,400
Consultancy fees	58,132,000	4,740,000
Insurance Expenses	2,441,420	7,826,300
Legal fees	0	1,759,560
Registration Fees	4,616,000	0
Sundry Expenses	631,000	3,983,776
Expenses	70,223,220	25,840,157
Expenses	70,223,220	25,840,157
51A - Acquisition of Property, Plant and Equipment		
Acquisition of Property, Plant and Equipment	0	740,708,998
Lease hold land	0	204,944,415
Motor vehicles,	154,868,816	0
Office Furniture and Fittings	0	2,756,200
Other Office equipment	0	60,398,375
Plant and Machinery	0	48,573,756
Payment	154,868,816	1,057,381,744
Payment	154,868,816	1,057,381,744

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AGE ANALYSIS FOR DEBTORS SCHEDULE 2021-2022					
STUDENTS RECEIVABLES/PAYABLES					
NAME	AMOUNT TSHS	1-6 MONTHS	6-12 MONTHS	MORE THAN 12 MONTHS	
ADREY STEPHANO SEHABA	455,000.00			455,000.00	
AHMAD JUMANNE KIKWALE	890,000.00			890,000.00	
ALLY ABDALLAH CHAPA	294,000.00			294,000.00	
ALLY HAMISI MAFITA	594,000.00			594,000.00	
ALPHONCE M MBUNJU	455,000.00			455,000.00	
AMBROCE FIDELIS CYPRIAN	749,900.00			749,900.00	
AMRAN H GADAU	314,400.00			314,400.00	
BARAKA M.CHRISTOFA	410,000.00			410,000.00	
BARNABAS LULAMA TENDEKA	109,400.00			109,400.00	
BEATRICE ELIBARIKI NATAI	609,800.00			609,800.00	
BENJAMIN M OWDEN	305,000.00			305,000.00	
CHARLES MAGAI MAGOTI	455,000.00		455,000.00		
CINDY KAPAYA	1,264,400.00			1,264,400.00	
COLINE GEORGE LUCAS	766,900.00			766,900.00	
CONSOLATA J NCHIMBI	505,400.00			505,400.00	
DANIEL DISMAS MKONDOLA	890,000.00		890,000.00		
DANSTAN A RWEYEMAMU	405,500.00			405,500.00	
DAVID MEVOROO LAIZER	890,000.00		890,000.00		
DIANA ALBERT HONORATI	293,400.00			293,400.00	
DICKSON DANFORD DAMSON	294,000.00		294,000.00		
DONALD LEONARD	200,000.00			200,000.00	
DORCAS WILLIUM TARIMO	475,000.00		475,000.00		
DYNESS G.RAPHAELI	440,000.00			440,000.00	
EDINA NYAMISI MGOMERO	20,000.00		20,000.00		
EDITHA JOSEPH OSEWE	903,200.00			903,200.00	
ELISHA MOSSES NANYARO	890,000.00		890,000.00		
ELIZABETH ANDREA PETRO	50,300.00		50,300.00		
ELIZABETH SHADRACK MEDSON	455,000.00			455,000.00	
ELLEN S PAULINE	890,000.00			890,000.00	
EMMANUEL BENJAMIN	690,400.00			690,400.00	
EMMANUEL KAJANA	769,400.00			769,400.00	
EVA FADHILI RAMADHANI	854,400.00			854,400.00	
FAITH ROMAN LIKEREKA	199,400.00			199,400.00	
FARAJA N MAGEKA	910,400.00			910,400.00	
FATUMA MAJUTO NGARABA	910,000.00			910,000.00	
FATUMA SALIMU MHINA	774,900.00		774,900.00		

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FESTON S SINKONDE	910,000.00		910,000.00
FIDEA FRANK MDONG'ALA	454,800.00		454,800.00
FLOOS S CATHLES	525,400.00	525,400.00	
FRANK FLAVIAN	50,400.00	50,400.00	
FRANK M SAMWEL	200,000.00		200,000.00
FREDY RENATUS BHOKE	890,000.00	890,000.00	
GASPER ELIAHU SIARA	929,400.00		929,400.00
GASPER FRANK	1,164,900.00	1,164,900.00	
GASPER NOLASCO NGOROKA	455,000.00		455,000.00
GASTORY MARCEL STEPHANO	550,600.00	95,600.00	455,000.00
GEORGE C MAVERE	255,000.00		255,000.00
GEORGE Y MWAISYULA	145,000.00		145,000.00
GILBERT MASAGA	150,000.00		150,000.00
GLORY BEN MWAIPOLA	890,000.00	890,000.00	
GOODLUCK G KAYANDA	820,500.00	820,500.00	
GRACE ABEL NASSARY	884,000.00	884,000.00	
HAPPYNESS DANIEL BALLELA	155,000.00		155,000.00
HAROUN JOHN	404,600.00		404,600.00
HASSAN M ABEDI	294,000.00	294,000.00	
HELLENA JOEL NKESELA	890,000.00	890,000.00	
HENRY FREDIRICK NDOSSY	819,400.00		819,400.00
HILDA H.MAKUNDI	525,400.00		525,400.00
HUMPHREY AMOS MWASOTE	890,000.00		890,000.00
HUSNA SAID	455,400.00		455,400.00
ILAKOZE MALLU BIHAGARA	185,000.00		185,000.00
INNOCENT R MATOJU	475,000.00		475,000.00
IRENE A NATHAN	475,000.00		475,000.00
JOHN J. AKUNAAY	344,400.00		344,400.00
JOHNSON ELIA AUGUSTIN	890,000.00	890,000.00	
JOSEPH WILLIAM MKENDA	210,000.00		210,000.00
JULIETH FIDELIS KALUGIRA	1,054,400.00		1,054,400.00
JULIUS TONY LAURENCE	455,000.00		455,000.00
JUMA L MAGANDA	890,000.00		890,000.00
JUMAA MOHAMED FEROUZY	710,000.00		710,000.00
KAREN ISAKA JOHN	890,000.00	890,000.00	
KASSIM SEBA SELEMAN	784,000.00		784,000.00
KELLEN SAGHURI MSUYA	449,400.00	449,400.00	
KELVIN C GEORGE	910,000.00		910,000.00
KENETH BENJAMIN BENJAMIN	674,400.00		674,400.00
KHADIJA NASSORO ALLY	890,000.00	890,000.00	
KHADIJA SEIF SALIM	455,000.00		455,000.00
KHADIJA SELF SALIM	455,000.00		455,000.00

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KHALFANI NASSORO	910,000.00		910,000.00
KYARO JEROME MASAWA	560,400.00	560,400.00	
LATIFA MRISHO HAMIS	975,000.00		975,000.00
LAURA PETER KITAJU	455,400.00		455,400.00
LEONILA PROSPER	50,400.00	50,400.00	
LEVINA ATHUR KAMANGA	494,400.00		494,400.00
LILIAN MOSES KIJANGWA	107,397.50	107,397.50	
LOYCE GINA GINA	181,000.00		181,000.00
MAGDALENA B AWITI	734,400.00	734,400.00	
MAGDALENA S SEMWENDA	890,000.00	890,000.00	
MARTHA S KIMOLA	100,000.00		100,000.00
MARTIN E.MWAKASISI	814,300.00		814,300.00
MARY T MAINA	890,000.00		890,000.00
MATHEW CONSTANTINE ASWILE	455,000.00	455,000.00	
MATRIDA CLAUD MDYANGA	455,000.00		455,000.00
MAZIRA B MESO	199,400.00		199,400.00
MENGI SAIDI AYUBU	890,000.00		890,000.00
MERYANE J MTAGWA	890,000.00	890,000.00	
MICHAEL PETER DANDU	475,000.00		475,000.00
MOHAMMED M KIVUYO	1,114,500.00	1,114,500.00	
MONICA G MLYUKA	455,000.00		455,000.00
MOUREEN QUEEN SELEMANI	294,000.00	294,000.00	
MWAJIBU RASHID NGELANGELA	890,000.00		890,000.00
MWAJUMA DODORA MOHAMED	455,000.00		455,000.00
MWANAIIDI ABUU IROVE	794,400.00		794,400.00
MWITA THOBIAS CHACHA	510,000.00	510,000.00	
NAOMI G NGUVU	275,000.00		275,000.00
NEEMA FILIPO SWAI	455,000.00	455,000.00	
NURU TAIFA JONAS	890,000.00	890,000.00	
NYANGI R. MAKURU	810,400.00		810,400.00
PAUL HENDRY MMARY	500.00	500.00	
PAUL LUCAS	1,084,900.00		1,084,900.00
PETER GIKARO MATIKU	455,000.00		455,000.00
PETRO W NAMJOGO	1,234,400.00		1,234,400.00
PHILIPO J NG'OMBE	510,000.00		510,000.00
POLYCARP ELIAS	50,400.00		50,400.00
PRISCA ANOLD KAAYA	475,000.00		475,000.00
PRISCA L SOMI	434,000.00		434,000.00
RACHEL CHARLES MBUTA	299,400.00	299,400.00	
RACHEL LWITIKO MWANDOBO	294,000.00		294,000.00
RAHIM K MBWANA	344,400.00		344,400.00
RAHMA H MBARUKU	455,000.00		455,000.00

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RAMADHANI ABU CHANYIKA		405,900.00		405,900.00	
RICHARD HENDRICK MANGOWI		355,000.00		355,000.00	
RICHARD WILLIAM MASSAWE		475,000.00			475,000.00
ROBERT GODFREY RICHARD		294,000.00		294,000.00	
ROYCE MASUMBUKO MUSSA		455,900.00			455,900.00
SADAMU GERSHOM MAYENGO		934,400.00			934,400.00
SAIDI SEPHU SALEHE		144,000.00			144,000.00
SALMA ATILIO SANGA		890,000.00		890,000.00	
SALMA I KILINDO		475,000.00			475,000.00
SAMIRA A SALUM		255,000.00		255,000.00	
SAMIRA SEIF MSUMARI		475,000.00		475,000.00	
SAMSON HASHIM KIWANGA		235,000.00			235,000.00
SAMSONI R PALLANGYO		50,400.00		50,400.00	
SERAPIA TABU THOMAS		419,400.00			419,400.00
SHABANI S NGERA		475,000.00		475,000.00	
SHUFAA K CHILIMO		475,000.00		475,000.00	
STELLA J. KASHWABI		181,000.00			181,000.00
STEPHANO S PAULO		1,334,400.00			1,334,400.00
SUMAYI EDWARD MAGESE		890,000.00			890,000.00
SUZANAROSE STANLEY NSEBO		1,170,900.00			1,170,900.00
SYLVIA JAPHARY MTAMBAA		400,000.00			400,000.00
THERESIA BONIFACE KIMWERI		475,000.00			475,000.00
THOMAS FELICIAN THOMAS		599,000.00			599,000.00
VALENTINE HENRY		900,900.00			900,900.00
VALLERIAANA M KABATI		890,000.00		890,000.00	
VICTORIA JULLIUS AKYOO		1,155,400.00			1,155,400.00
VITUS THOMAS BURCHARD		709,400.00			709,400.00
WESLEY WAZAEL MBEU		325,400.00		110,400.00	215,000.00
WILKISTER N CHIGANYE		20,000.00		20,000.00	
WILLIAM E MANASE		910,000.00			910,000.00
WINFRIDAH P MTENDE		634,400.00			634,400.00
YONA ZAKARIA NADA		445,500.00			445,500.00
YUSUPH U REUBEN		890,000.00		890,000.00	
ZACHARIA S NNKO		205,500.00			205,500.00
ZAHARA R MRISHO		990,000.00			990,000.00
ZAINABU AMANI RAMADHANI		609,400.00		609,400.00	
ZAINBU RASHID FUMBUKA		455,000.00		455,000.00	
ZAKARIA THOMAS MANYESELA		455,000.00		455,000.00	
DANIEL DISMAS MKONDOLA		455,000.00	455,000.00		
EMANUEL ELIPENDO SEMGONJA		100,000.00	100,000.00		
ALI RASHIDI SAIDI		890,000.00	890,000.00		
WINFRIDA PROSPER NGOTI		455,000.00	455,000.00		

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GEOFFREY BENJAMIN MWANDETE		910,000.00	910,000.00		
FULGENS CLEMENC RWEYONGEZA		455,000.00	455,000.00		
MARUMBO BUREMBO ZEPHANIA		890,000.00	890,000.00		
ANDREW J MUSYANGI		890,000.00	890,000.00		
GRACE JORAM LUSAJO		455,000.00	455,000.00		
HAMISI A LIHUMAKU		909,600.00	909,600.00		
PELEUS MWESIGA MBILE		455,000.00	455,000.00		
LINDA OLARIP MOLLEL		455,000.00	455,000.00		
SHABANI MUNGA MTENGETI		455,000.00	455,000.00		
AISHA ALLY		89,500.00	89,500.00		
FATUMA SALIMU MHINA		540,000.00	540,000.00		
RAJANI SELEMANI MKOMWELE		754,400.00	754,400.00		
FELESIAN SEBASTIAN GEMU		910,000.00	910,000.00		
THERESIA DEOGRATIAS URASA		475,000.00	475,000.00		
MWITA THOBIAS CHACHA		910,000.00	910,000.00		
SABRINA A MKUMBUKWA		314,000.00	314,000.00		
ASMA HAMZA JUMA		910,000.00	910,000.00		
DIANA M SHINA		404,900.00	404,900.00		
BRIAN JOSEPH RUHINDA		910,000.00	910,000.00		
LUCIA J DANIEL		475,000.00	475,000.00		
DENNIS BAHATI ASSEY		321,000.00	321,000.00		
SAMWEL JAPHET NIKOBALI		905,000.00	905,000.00		
AGATHA Z MWANAKATWE		475,000.00	475,000.00		
BEATRICE NORBERT NSELU		910,000.00	910,000.00		
RAMADHANI J SUDI		65,000.00	65,000.00		
TABITHA SHADRACK MWAMSHA		255,000.00	255,000.00		
TARIQ ALLY MBAROUK		890,000.00	890,000.00		
SAUMU R CHACHA		455,000.00	455,000.00		
IRENE VICTOR ANDERSON		454,400.00	454,400.00		
HAINESS JOACHIMU KOMU		525,400.00	525,400.00		
UPENDO ASANTELY NGOWI		455,000.00	455,000.00		
NESERIAN J LUKUMAY		449,000.00	449,000.00		
HASSAN FURAHA MATHIAS		890,000.00	890,000.00		
CYGANY FABIAN KAHEMELE		455,000.00	455,000.00		
ASHA SALUM JUMA		699,400.00	699,400.00		
SADAM SALUM MAKUKA		890,000.00	890,000.00		
LOVIA TEGEMEO PAULO		890,000.00	890,000.00		
ABDUL NGENGAME ABDALAH		890,000.00	890,000.00		
DANIEL MUSA NINDWA		890,000.00	890,000.00		
IVAN I UHAGILE		540,000.00	540,000.00		
TOTAL		116,628,097.50	26,771,600.00	28,719,497.50	60,527,200.00

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Imprest Receivable

11123015	ADINAN BAKARI MKOMWA	OT110000IM2200036	01 Oct 2021	4,983,300.00
11123048	JOY KOKWILIZA MUTAGUBYA	OT110000IM2200250	01 Jun 2022	720,000.00
11730552	MOSES ERNEST MBONDEI	OT110000IM2200029	21 Aug 2021	205,040.00
11763877	HELENA RICHARD GABRIEL	OT110000IM2200252	01 Jun 2022	240,000.00
Total				6,148,340.00

Intra-Government Transactions

S/N	GOODS AND SERVICES	NAME OF THE ENTITY PROVIDER GOODS/SERVICES	AMOUNT PAID TSHs.	BALANCE TSHS
1	Electricity bills	TANESCO	35,000,000.00	-
2	Water bills charges	LUWASA	13,784,400.50	-
3	Telephone service and internet	TTCL	41,094,311.74	-
4	Withholding tax	TRA - Domestic Revenue	26,046,039.53	-
5	Car services	TEMESA	14,042,923.00	-
6	Officestationery	GPSA	3,368,900.00	-
7	Students NHIF bill	NHIF	50,148,000.00	-
8	Insurance for motor vehicle	NIC T. Ltd	2,441,420.00	-
9	Post and stamps	Tanzania Posts Corporation	1,743,500.00	-
10	Medical and Drugs	Medical Stores Department	7,489,472.26	-
11	Participation fee, Verification & Quality assurance	NACTE	24,805,000.00	-
12	Advertisements	Tanzania standard NewsPaper	2,301,000.00	-
13	Contribution to Government	Treasurer	10,000,000.00	-
	TOTAL		232,264,974.03	

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APPENDIX

THE UNITED REPUBLIC OF TANZANIA
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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

23. STATEMENT OF PERFORMANCE FOR THE YEAR ENDED AT 30 JUNE 2022
ADMINISTRATION GENERAL

OBJECTIVE A:

OBJECTIVE DESCRIPTION: HIV/AIDS Infections reduced and support Services improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					CUMULATIVE BUDGET (TZS)	CUMULATIVE ACTUAL EXPENDITURE (TZS)	% SPENT	REMARKS ON IMPLEMENTATION
	M	P	R		Actual Progress	Estimated % completed	On Track	At Risk	Unknown				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A01S	J	J	J	Health Services for 20 Staff and their families improved by June 2022	Provision of Care and Support services to people living with HIV/ AIDS was done	90	J	J		13,160,000	6,381,219.00	48	

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OBJECTIVE B:

OBJECTIVE DESCRIPTION: Implementation of National Anti - corruption Strategy enhanced.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET Target description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk				
BO1S	✓	✓	✓	Prevention and Surveillance against Corrupt practices enhanced and enforced by June 2022	Seminars and workshops were provided to staff and Students	90	✓		7,560,000.00	3,708,000.00	49	

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OBJECTIVE C:

CODES & LINKAGES		ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
Target Code	M	P	R	Target description	Actual Progress	Estimated % completed	On track	At Risk	Unknown				
D015	/	/	/	Necessary facilities, incentives and entitlements enhanced by June 2022	Telephone Services, Electricity, water, incentives, internet, email, communication and advertisements were provided.	98	/			1,306,099,165.50	459,693,666.30	35	
D025	/	/	/	Office Supplies, Services and equipment. Procured and maintained by June 2022	Office supplies, Services and equipment were Procured and maintained.	95	/			370,000,000.00	225,899,076.00	61	
D035	/	/	/	Accountability and performance of Institutes operations maintained and assessed by June 2022	Governing Council and its committee meetings, Administrative functions and Management Meetings were conducted	90	/			552,650,000.00	337,099,773.00	61	

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DO1C	✓	✓	✓	Professional skills to 68 Staff developed by June 2022	Staff were trained into PhD, Diploma and Certificate levels, also attended seminars, workshops and short courses programs.	60	✓	251,300,000	206,293,708.00	82
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OBJECTIVE DESCRIPTION: Creation of conducive environment for efficient and effective delivery of services improved.

PUBLIC RELATIONS UNIT

OBJECTIVE D:

OBJECTIVE DESCRIPTION: Creation of conducive environment for efficient and effective delivery of services improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk					Unknown
1	2	3	4	5	6	7	8	9	10	11	12	13	14
D04S	✓	✓	✓	Public relations between the Institute and other Organizations maintained by June 2022	Public relations with other organizations were maintained.	90	✓			60,395,368.00	0.00	0	

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INTERNAL AUDIT UNIT

OBJECTIVE E:

OBJECTIVE DESCRIPTION: Creation of conducive environment for efficient and effective delivery of services improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R			Actual Progress	Estimated % completed	On track	At Risk					Unknown
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
E015	✓	✓	✓	Internal functions of Institute facilitated and maintained by June 2022	Audit of the Audit reports produced and queries were attended.	90	✓			18,998,842.00	4,965,400.00	26		

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PROCUREMENT MANAGEMENT UNIT

OBJECTIVE E:

OBJECTIVE DESCRIPTION: Creation of conducive environment for efficient and effective delivery of services improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET Target description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk	Unknown					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
E025	/	/	/	Procurement functions of the Institute and managed, and controlled by June 2022	Procurement of goods and Services from different suppliers and Service providers and Tender Board meetings were done.	90	/	/			67,944,789.00	16,369,000.00	24	

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DEPARTMENT OF PLANNING AND FINANCE

OBJECTIVE E:

OBJECTIVE DESCRIPTION: Creation of conducive environment for efficient and effective delivery of services improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET Target description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk	Unknown					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
EO3S	J	J	J	Financial Management, control and monitoring of all funds enhanced by June 2022	Financial reports were prepared and supervision and monitoring of all funds were done.	95	J			150,600,000.00	42,810,000.00	28		

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DEPARTMENT OF HUMAN RESOURCES
OBJECTIVE D:
OBJECTIVE DESCRIPTION: Creation of conducive environment for efficient and effective delivery of services improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk	Unknown					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
D07S	/	/	/	Human resources and Administrative operations planned, organized, controlled and Coordinated by June 2022	Personal Emoluments were prepared and paid, administrative operations were planned, Organized, and controlled and Coordinated.	95	/			100,950,000	76,812,050	76		
G01S	/	/	/	Gender and environmental issues in the Institute addressed and mainstreamed by June 2022	Gender and environmental issues were addressed and mainstreamed.	70	/			16,900,000.00	0	0		

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STUDENTS' WELFARE UNIT

OBJECTIVE H:
OBJECTIVE DESCRIPTION: Creation of conducive environment for efficient and effective delivery of services improved.

CODES & LINKAGES			ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
Target Code	M	P	R	Target description	Actual Progress	Estimated % completed	On track	At Risk	Unknown				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
H015	J	J	J	Students' welfare and Disciplinary matters within the Institute maintained by June 2022	Students welfare and Disciplinary matters were maintained.	90	J			79,268,920.50	52,887,189.60	42	

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DEPARTMENT OF JUDICIAL AND LEGAL STUDIES

OBJECTIVE C:
OBJECTIVE DESCRIPTION: Training, Learning Environment, Research and Consultancy Capacity Improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET Target description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk					Unknown
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CO15	✓	✓	✓	Number of students trained on Legal and Judicial Studies increased to 800 by June 2022	Training to students on Legal and Judicial Studies were facilitated.	100	✓			353,356,182.50	67,311,696.00	19	

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DEPARTMENT OF ACADEMIC ADMINISTRATION AND ADMISSIONS

OBJECTIVE C:

OBJECTIVE DESCRIPTION: Training, Learning Environment, Research and Consultancy Capacity Improved.

CODES & LINKAGES			ANNUAL PHYSICAL TARGET				CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION
Target Code	M	P	R	Target description	Actual Progress	Estimated % completed	On track	At Risk	Unknown					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
CO2S	✓	✓	✓	Number of Registered Students increased to 800 by June 2022	Students were registered, examinations and graduation ceremonies were conducted	100	✓			162,312,551.50	111,819,560.20	69		

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DIRECTORATE OF CONTINUING JUDICIAL & LEGAL EDUCATION

OBJECTIVE C:

OBJECTIVE DESCRIPTION: Training, Learning Environment, Research and Consultancy Capacity Improved.

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk					Unknown
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CO45	J	J	J	Number of trained Judicial and non - Judicial staff increased to 1000 by June 2022	Judicial and non - Judicial Staff were trained	80	J			710,514,681	306,771,045	43	

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DEVELOPMENT EXPENDITURE
OBJECTIVE I:
OBJECTIVE DESCRIPTION: Structures and Systems to Support Service Delivery Improved

Target Code	CODES & LINKAGES			ANNUAL PHYSICAL TARGET Target description	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION	
	M	P	R		Actual Progress	Estimated % completed	On track	At Risk					Unknown
1	2	3	4	5	6	7	8	9	10	11	12	13	14
IO1D	✓	✓	✓	Infrastructures and working facilities maintained and improved by June 2022	Infrastructure and working facilities were maintained.	70		✓		1,466,700,000	127,718,852.00	9	