



THE UNITED REPUBLIC OF TANZANIA



ISO 9001:2015 Certified

NATIONAL AUDIT OFFICE

INSTITUTE OF JUDICIAL ADMINISTRATION  
(IJA)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR  
ENDED 30 JUNE, 2023

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March 2024

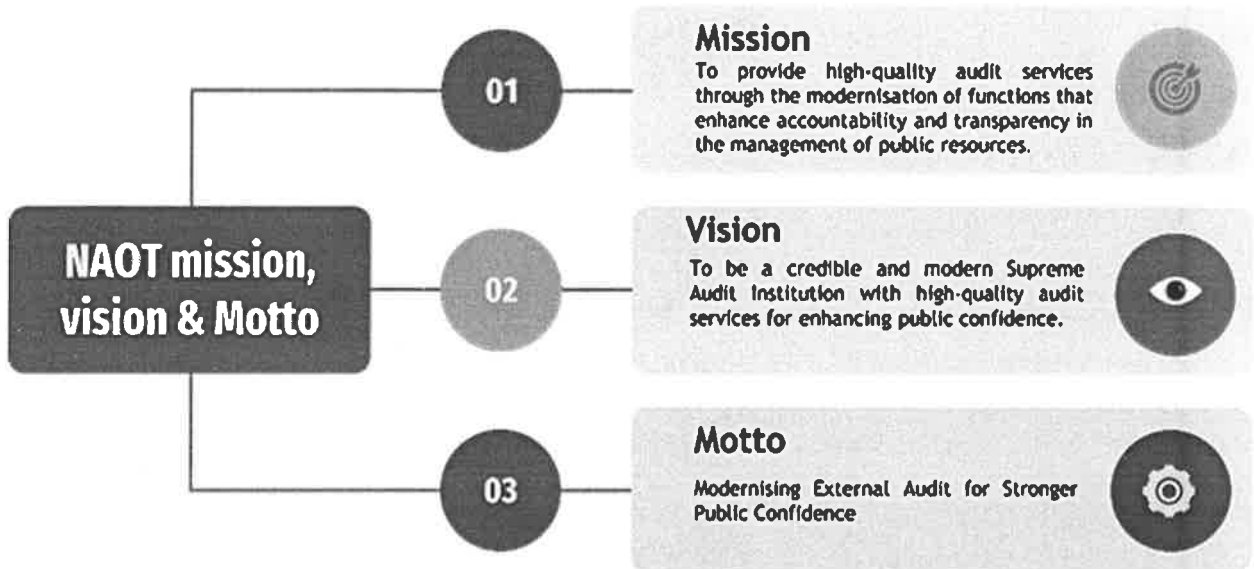
AR/CG/IJA/2022/23

REPORT OF THE CONTROLLER AND AUDITOR GENERAL

## 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[R.E 2021].



#### Independence and objectivity

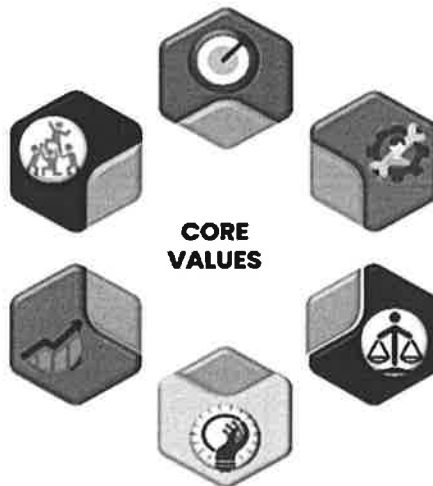
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

#### Teamwork Spirit

We value and work together with internal and external stakeholders.

#### Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



#### Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

#### Integrity

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

#### Creativity and Innovation

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

© This audit report is intended to be used by Institute of Judicial Administration and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.



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## Abbreviations

<b>AR</b>	Audit Report
<b>CAG</b>	Controller and Auditor General
<b>CG</b>	Central Government
<b>eGA</b>	e Government Authority
<b>IJA</b>	Institute of Judicial Administration
<b>IESBA Code</b>	International Ethics Standards Board for Accountants' Code of Ethics
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>ISSAIs</b>	International Standard of Supreme Audit Institutions
<b>NACTVET</b>	National Council for Technical and Vocational Education
<b>NBAA</b>	National Board of Accountants and Auditors
<b>PAA</b>	Public Audit Act
<b>PAC</b>	Public Accounts Committee
<b>PAR</b>	Public Audit Regulation
<b>PFA</b>	Public Finance Regulations
<b>PPA</b>	Public Procurement Act
<b>PPE</b>	Property, Plant and Equipment
<b>PPR</b>	Public Procurement Regulations
<b>Reg.</b>	Regulation
<b>R.E</b>	Revised Edition
<b>Sect.</b>	Section
<b>SHIMIWI</b>	Shirikisho la Michezo ya Wizara na Idara za Serikali
<b>SHIMIVUTA</b>	Shirikisho la Michezo ya Vyuo vya Elimu ya Juu Tanzania
<b>TZS.</b>	Tanzania Shillings

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Hon. Chairman,  
IJA Governing council,  
Institute of Judicial Administration (IJA),  
P.O. Box 20,  
Lushoto, TANGA.

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the financial statements of the Institute of Judicial Administration which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of the Institute of Judicial Administration as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

#### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of 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 Councilor's Report, Statement of Management Responsibility, Declaration by the Head of Finance, Commentary on the Financial Statements and the statement of performance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**


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

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

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

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

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



aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or

when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] 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 [ R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Institute of Judicial Administration (IJA) for the financial year 2022/23 as per the Public Procurement laws.

#### Conclusion

Based on the audit work performed, I state that the 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 in Tanzania.

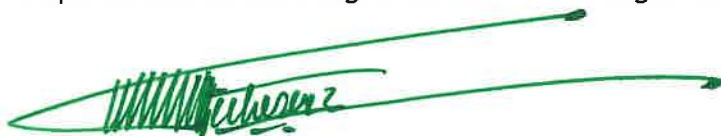
### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the Institute of Judicial Administration (IJA) for the financial year 2022/23 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. Kicheré  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.

March, 2024





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**2.0 GOVERNING COUNCIL'S REPORT FOR THE PERIOD ENDED AT 30 JUNE 2023**

**2.1 INTRODUCTION**

On behalf of the Institute's Governing Council, I am pleased to present our report for the period ended at 30 June 2023. The Governing Council Report and the Audited Financial Statements for the period then ended disclose the affairs of the Institute of Judicial Administration Lushoto.

**2.2 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 15<sup>th</sup> 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.

**2.3 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:

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

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**2.0 FINANCIAL STATEMENTS**

**2.1 GOVERNING COUNCIL'S REPORT FOR THE PERIOD ENDED AT 30 JUNE 2023**

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**2.5 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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## 2.6 CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

### **Implementation of Institute strategic plan**

The Institute implemented its Third Five Year Rolling Strategic Plan (FYRSP III) 2018/19-2022/23 which was in its final year of implementation. The ending strategic plan addressed the main objectives and focused on the Institute's core functions of providing training, research, and public service delivery. Also, it laid much emphasis on capacity building, quality assurance, strengthening internal income generation and resource mobilization. The performance of each strategic objective is briefly presented below:

#### **i. Governance and Legal Framework;**

The Institute reviewed its establishing act and submitted to relevant authorities for enactment. It also reviewed its organization structure as per government directives and submitted it for approval. The purpose of the two reviews was to ensure that both the establishing act and organization structure are aligned to the institute's core mandate and to allow for cost effective, less bureaucratic, and more efficient implementation.

#### **ii. Capacity for Conducting Training, Research and Consultancy Services;**

The institute continued to offer capacity building to both academic and supporting staff to strengthen service delivery. For the year 2022/2023 enrolled a total of 1,058 students at Basic Technician Certificate in Law (392 students), Technician Certificate in Law (364 students) and diploma in Law (300 students).

#### **iii. Judicial and Continuing Legal Education;**

For the period under review the institute strengthened capacity for offering continuing judicial training and education by recruiting the first Director. The institute also continued to offer short courses in Continuing Judicial training and education in collaboration with other local and international partners.

#### **iv. Staff and Students Welfare Services;**

The number of employees as at 30 June 2023 was one hundred and nine (109). All employees continued to receive statutory benefits and other dues in line with institute's incentive package. Students' welfare services were attended including among others, participation in sports and games; study visit to National assembly, received counselling

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and academic advisory services, awareness seminars on cross cutting issues like general life skills etc.

**v. Health Services and Responses to HIV/AIDS;**

The Institute continued to provide health services to employees and students 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. The Institute also improved its capacity to provide health services by recruiting a laboratory technologist through transfer.

**vi. Awareness of Staff and Students on the War Against Corruption;**

The Institute conducted awareness seminars to staff and students on war against corruption. Financial and technical support for students' anti-corruption club (PCCB Club) was extended.

**vii. Mainstreaming Gender Issues;**

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

**viii. Awareness to Staff and Students of Environmental Conservation and Related Laws;**

The institute complied with government directives by establishing environmental conservation club. Also, the institute continued to plant trees around the institute compound.

**ix. Physical Infrastructure and other Facilities to Support Service Delivery;**

The Institute allocated some funds from internally generated income to finance Institute's infrastructure including among others, staff offices, students' hostels, training block, staff houses, retooling of computer laboratory and other infrastructure.

**x. Information Communications and Technology, Information, Education and Communication;**

The institute installed e-office system to facilitate efficient service delivery by migrating from physical files to electronic files management. The institute continue to use various electronic systems like GePG, MUSE, GAMIS and TANEps, as directed by various government authorities.

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**xi. Resource Mobilization and Management;**

The Institute continued to collect fees and other revenues from various sources. The institute secured title deed for its plots located in Mwanza region.

**xii. Marketing, Public Relations and External Linkages.**

The institute strengthened the public relations office by recruiting a public relations officer and procuring working equipment such as high capacity cameras, laptop, etc. The institute managed to attend various national exhibitions to promote its products and services. The Institute also, prepared promotion and marketing materials like brochures, banners, newsletters, activity reports etc. The use of news outlets like Television, radios, newspapers and social media like blogs, Instagram, Facebook etc. was increased.

In the period under review the management conducted end evaluated its third Five-year strategic plan and revealed that the efficiency of revenue collection for the past five years averaged at 82% and the implementation of core functions was successful. Likewise capacity building and skills development was attained at the average of 60% while the use of ICT was achieved by 75% and corporate social responsibility at 50%. Also, the institute partnerships with stakeholders were achieved by 75%. The end evaluation report supported the preparation of its fourth Five Year Rolling Strategic Plan (2023/2024- 2027/2028). The strategic direction of the new Strategic plan is geared towards strengthening the implementation of core functions with strong emphasis on capacity development, quality assurance, internal revenue generation, resource mobilization and operationalization of the Institute's new organization structure.

**xiii. Long term Training Programs Performance**

For the academic year 2022/2023 the institute enrolled a total of 1,058 students at various levels. A total of 392 students (219F & 175M) were enrolled at Basic Technician Certificate in Law, 364 students (173F & 191M) at Technician Certificate in Law and 300 students (149F & 151M) at Diploma in Law. There was a slight decrease in enrolment during the year 2022/23 by 4% to 1,058 students from 1,101 students in the academic year 2021/22.

In the year under review a total of 348 students (159F & 189M) of NTA level 4 and 226 students (130F & 96M) of NTA 6 graduated. We expect that the enrolment trend will increase for the subsequent years subject to an expansion of existing infrastructures and new ones. The construction project of the male students' hostel has been completed. The hostel can accommodate about 400 students. In the same year, students at NTA levels 4 and 5 were placed at various field stations to conduct practical training.

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**xiv. Judicial Training and Continuing Legal Education Short Courses**

The institute continued to offer various short courses to court staff (judicial and non-judicial staff and other justice chain stakeholders). For the year under review, various trainings were offered to a total of 290 judicial officers and 506 justice chain stakeholders. The training focused on the induction of new Judges of the High Court and Court of Appeal, Magistrates, Deputy Registrars, and newly employed Court personnel. Also, the institute organized a mentorship program for High Court Judges, Deputy Registrars, and Resident magistrates. Also organized a Symposium on the Judiciary's role in the promotion of business, training on sentencing and enforcement of court orders, training the Law of the sea and maritime offenses, and training on court reports for journalists, news editors, and information and education officers. The institute coordinated several online trainings including among others experience sharing on the execution of decrees, extended jurisdiction, advanced case management, and human trafficking handling of electronic documents. To facilitate quality and timely delivery of justice, the Institute conducted training for 26 (21 M & 5 F) Court Brokers and Process Servers.

**xv. Research Projects and Publications**

For the year under review, the Institute continued to implement various projects in collaboration with development partners. In collaboration with Irish Rule of Law International (IRLI), the institute prepared a compendium of Child Sexual Abuse Cases in Tanzania and Ireland. Also, in collaboration with UNICEF the Institute prepared a training guide for Records Management Assistants in Managing Children Cases. In the same year, the institute conducted and published a research report on judicial culture.

**The Institute's Future Strategies**

- (i) The Institute plan is mostly geared at diversification of income, coming up with more income generation activities to widen the income stream,
- (ii) Strengthening local and international partnerships and collaboration with stakeholders in the Justice delivery chain to increase the delivery of capacity-building programs in the sector
- (iii) Introduction of new programs and improvement of the quality of education, staff development, and other services provided by the Institute
- (iv) Develop project proposal to solicit development funds from the government and other stakeholders to construct new infrastructure and rehabilitate the existing ones.

**2.7 THE INSTITUTE'S GOVERNANCE**

**2.7.1 Governing Council**

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.

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

**i. Composition of the Institute's Council**

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. The Council is responsible and accountable for providing effective corporate governance, direction and control of the entity. The members have a duty to exercise leadership, integrity and judgment based on transparency, fairness, accountability and responsibility. The Council members are committed to the principles of good corporate governance and recognize the need to conduct the Institute's operations in accordance with the generally accepted best practices.

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 eight (8) as listed in Table 1.

**Table 1: Members of Governing Council**

S/NO	NAME	GENDER	AGE	INSTITUTION	STATUS
1	Hon. Justice Dr. Gerald A.M. Ndika (PhD in Law)	M	55	Justice of Appeal, Judiciary of Tanzania	Chairman
2.	Hon. Judge Dr. Fauz Twaib (PhD in Law)	M	63	Retired High Court Judge	Member
3	Hon Judge Gerson Mdemu (LLM)	M	54	Justice of Appeal	Member
4	Ms. Tunu E. Temu - (LLB)	F	51	Principal State Attorney, Attorney General Chambers	Member



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5	Ms. Enziel W. Mtei (MA in Global Governance) - Aged 59 years old.	F	59	Secretary to Judicial Service Commission	Member
6	Mr. Meshack D. Tupa (Ordinary Diploma in Law)	M	23	IJASO President, Institute of Judicial Administration Lushoto	Member
7	Ms. Jackson C. Chacha - (Bachelor Degree in Library Management)	M	37	Library assistant - Institute of Judicial Administration Lushoto.	Member
8	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law)	M	52	Principal, Institute of Judicial Administration Lushoto	Secretary

The Council on the ending year approved various policies and guidelines including among others, Housing allocation guidelines, Retention and disposal schedule, fourth five-year strategic plan (2023/24- 2027/28) and five years staff training program.

#### 2.7.2 Risk Management and Internal Control Systems

The Council accepts final responsibility for the risk management and internal control systems of the Institute. It is the task of management to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding:

- i. The effectiveness and efficiency of operations
- ii. The safeguarding of the Institute's assets
- iii. Compliance with applicable laws and regulations
- iv. The reliability of accounting records
- v. Institute sustainability under normal as well as adverse conditions
- vi. Responsible behaviours towards all stakeholders.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the Institute's system is designed to provide the Council with reasonable assurance that the procedures in place are operating effectively. On this aspect the Institute has internal audit unit which play a key role of internal control. The council is advised by the audit committee.

The composition and responsibilities of the committee is presented below;

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**(i) Internal Audit Unit**

The function of the Internal Audit Unit is to provide assurance and consultation on the Institute's internal control systems, risk management processes, and governance processes and recommend improvements where necessary.

The Institute has an Internal Audit Unit manned by three members of staff including the Chief Internal Auditor. The Unit conducts internal audit assignments as per Risk Based Annual Internal Audit Plan and based on ad-hoc requests from the Governing Council and the Management. For the year under review, the Unit implemented the Annual Internal Audit Plan by 92% and conducted two (2) ad-hoc assignments. Consistent with IPPF, the purpose, authority, and responsibilities of the Unit are defined in the Internal Audit Charter. The current Internal Audit Charter was approved in June 2022.

**2.7.3 Audit Committee**

The power to establish an Audit Committee has been derived from the Public Finance Regulations 2001 (RE 2004). Regulation 30 of the Public Finance Regulation 2001 (RE 2004) provides that there shall be an Audit Committee in the Government Institutions.

The general purpose of the Audit Committee is to assist the Governing Council in providing oversight functions relating to Financial Reporting, Internal Control Systems, Risk Management, Compliance, Internal Audit, and External Audit.

The Committee's purpose, authority, and responsibilities are defined in the Audit Committee Charter. The current Audit Committee Charter was approved in June 2022. Among others, the Charter requires the Committee to prepare its Annual Work Plan. For the year under consideration, the committee implemented its Annual Work Plan by 89.5%. The key issues that were deliberated by the Committee during the year were as follows;

- (i) Reviewed quarterly internal audit reports;
- (ii) Monitored quarterly Implementation of the Internal Auditor's Recommendations;
- (iii) Discussed the Management Letter and External Auditor's Report on the Audit of the Financial Statements for the FY 2021/2022;
- (iv) Monitored Implementation of External Auditor Recommendations;
- (v) Discussed the implementation of the annual Internal audit plan and audit committee annual work plan;
- (vi) Attended training on the roles and responsibilities of the Audit Committee members.

The Audit Committee is composed of the Chairperson and one member, who are also Governing Council members. Likewise, four (4) members including the Chairperson are external while one (1) member is from the Institute. During the year the Committee convened three (3) ordinary meetings. The Members of the Audit Committee that served during the year ended 30 June 2023 were as follows:

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**Table 2: Audit Committee Members' Qualifications, Attendance, Nationality and Membership Duration**

No.	Name	Position	Qualifications	No. of Meetings Attended	Membership Duration
1.	Hon. Gerson J. Mdemu (JA)	Chairperson	Master of Laws Degree (LL.M) (University of Dar es Salaam), Bachelor of Laws Degree (LL.B) (University of Dar es Salaam)	2	1 <sup>st</sup> Sept 2022 to 30 <sup>th</sup> Aug 2025
2.	Ms. Tunu E. Temu	Member	Bachelor of Laws Degree (LL.B) (University of Dar es Salaam), Diploma in Education (Marangu Teacher's College)	3	1 <sup>st</sup> Sept 2022 to 30 <sup>th</sup> Aug 2025
3.	CPA Asifiwe Enock Kyando	Member	ACPA, Master of Business Administration-Finance (Birmingham), Advanced Diploma in Accountancy (IAA)	2	1 <sup>st</sup> Sept 2022 to 30 <sup>th</sup> Aug 2025
4.	CPA Anakretus Mhidze	Member	ACPA, Master of Business Administration - Corporate Management (Mzumbe University), Bachelor of Accountancy and Finance (Mzumbe University)	3	20 <sup>th</sup> May 2020 to 19 <sup>th</sup> May 2023
5.	Ms. Christine E. Macha	Member	Masters of Science in Human Resources Management (Mzumbe University), Bachelor of Public Administration (Mzumbe University), Diploma in Education (Monduli Teacher's College)	3	1 <sup>st</sup> Sept 2022 to 30 <sup>th</sup> Aug 2025
6.	Mr. Nazael T. Mkumbo	Secretary	Bachelor of Arts in Human Resources Management (MoCU)	3	N/A

#### 2.7.4 Committees of the Governing Council

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

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**i. Academic Planning and Examinations Committee (APEC);**

The Academic Planning and Examinations Committee (APEC) is established under the section 14 of the Act. The committee's principal function is to oversee and accordingly advise the council in all matters relating to academic and professional activities of the institute. These include the quality and conduct of courses offered by the Institute and examination standards and process. For the year under review the committee met four times and one of the meetings was a special committee. For the entire financial year the committee deliberated a number of issues within its mandates. Apart from routine matters the committee approved Part Time Lecturers and External Examination Guideline. The composition of the committee members of the APEC are presented in Table 3.

**Table 3: Members of Academic Planning and Examinations Committee**

No.	Name	Gender	Institution	Status
1.	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law)	M	Institute of Judicial Administration Lushoto)	Chairperson
2.	Mr. Goodluck P. Chuwa	M	Institute of Judicial Administration Lushoto- (Deputy principal Training, research and Consultancy)	Secretary
3.	Hon. Fauz A. Twaib (PhD)	M	Retired High Court Judge	Member
4.	Prof. Fatihya A. Massawe	F	Institute of Judicial Administration Lushoto (Deputy Principal Planning Finance and Administration)	Member
5.	Dr. January Nkobogo	M	Mzumbe University	Member
6.	Dr. Francis Sabby	M	University of Dar Es Salaam	Member
7.	Mr. Meshack D. Tupa (Ordinary Diploma in Law)	M	IJASO President, Institute of Judicial Administration	Member

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**ii. Finance, Planning and Development Committee (FPDC);**

The Finance and Planning Development Committee is a technical council committee in matters relating to financial performance of the institute, consider financial policies, guideline and recommend to Council for approval.

The committee is responsible to review budget performance of the institute, advice the potential investment for income generation of the institute.

**Table 4: Members of Finance and Planning Development Committee**

No.	Name	Gender	Institution	Status
1.	Hon. Gerson J. Mdemu (JA)	M	Court of Appeal	Chairperson
2.	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law)	M	Institute of Judicial Administration Lushoto)	Secretary
3.	Mr. Goodluck P. Chuwa	M	Institute of Judicial Administration Lushoto- (Deputy principal Training, research and Consultancy)	Member
4.	Ms. Enziel W. Mtei	F	Judicial Service Commission	Member (Council Member)
5.	Prof. Fatihiya A. Massawe	F	Institute of Judicial Administration Lushoto (Deputy Principal Planning Finance and Administration)	Member
6.	Mr. Joseph Elikana	M	Chief Accountant (Judiciary of Tanzania)	Member
7.	Mr. Jackson C. Chacha (Bachelor Degree in Library Management)	M	Institute of Judicial Administration Lushoto (RAAWU Representative)	Member

**iii. Appointments and Staff Development Committee (ASDC);**

The appointment and staff development committee is responsible to receive and deliberate on various staff welfare matters including among others estimated budget for personnel emoluments, staff appointments, confirmations and promotions; training, disciplinary matters and overall staff welfare. The year under review the committee deliberated five years staff training program, housing allocation guideline, various staff promotions and appointments. The committee worked on two staff disciplinary matters and recommended to council. The list of members is shown in Table 5.

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**Table 5: Members of Appointments and Staff Development Committee**

No.	Name	Gender	Institution	Status
1.	Ms. Enziel W. Mtei	F	Deputy Secretary Judicial Service Commission	Chairperson
2.	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law)	M	Institute of Judicial Administration Lushoto	Secretary
3.	Mr. Jackson C. Chacha (Bachelor Degree in Library Management))	M	Institute of Judicial Administration Lushoto (Representatives (RAAW))	
4.	Mr. Goodluck P. Chuwa	M	Institute of Judicial Administration Lushoto- (Deputy principal Training, research and Consultancy)	Member
5.	Prof. Fatihya A. Massawe	F	Institute of Judicial Administration Lushoto (Deputy Principal Planning Finance and Administration)	Member
6.	Dr. Francis Sabby	M	University of Dar Es Salaam	Member
7.	Ms. Tunu E. Temu	F	Principal state Attorney (Office of the Attorney general)	Member

**iv. Continuing Education and Research Committee (CERC)**

This committee is responsible for advising the council on matters related to judicial continuing education and research. Specifically, the committee is responsible to deliberate and recommend to the Council annual training program, research projects, and directives from the chief justice advisory committee, etc. the composition of the committee is presented under Table 6.

**Table 6: Composition of the Continuing Education and Research Committee**

No.	Name	Gender	Institution	Status
1.	Hon. Fauz A. Twaib (PhD)	M	Retired Judge of High Court	Chairperson
2.	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law)	M	Institute of Judicial Administration Lushoto)	Secretary
3.	Mr. Goodluck P. Chuwa	M	Institute of Judicial Administration Lushoto- (Deputy principal Training, research and Consultancy)	Member
4.	Prof. Fatihya A. Massawe	F	Institute of Judicial Administration Lushoto	Member

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No.	Name	Gender	Institution	Status
			(Deputy Principal Planning Finance and Administration)	
5.	Hon. Awadhi Mohamed	M	Retired Judge of High Court	Member
6.	Ms. Beatrice Patrick	F	Ag Court Administrator - Court of Appeal	Member
7.	Ms. Patricia Ngungulu	F	Assistant Director - Training (Judiciary of Tanzania)	Member
8.	Hon. Patricia A. Kisinda	F	Institute of Judicial Administration Lushoto (Director - Continuing Judicial Education and training)	Member
9.	Hon. Wilbert Chuma	M	Chief Registrar	Member

**v. Students Welfare Committee (SWC)**

The Student's welfare committee among others is responsible to advise the council on matters of students' affairs like sports and development, students' disciplinary matters, health services, counselling and guidance etc. The committee composition is presented under Table 7.

**Table 7: Members of Students Welfare Committee**

No.	Name	Gender	Institution	Status
1.	Ms. Tunu E. Temu	F	Principal state Attorney (Office of the Attorney general)	Chairperson
2.	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law)	M	Principal-Institute of Judicial Administration Lushoto)	Secretary
3.	Dr. January Nkobogo	M	Mzumbe University	Member
4.	Mr. Goodluck P. Chuwa	M	Institute of Judicial Administration Lushoto- (Deputy principal Training, research and Consultancy)	Member
5.	Prof. Fatihya A. Massawe	F	Institute of Judicial Administration Lushoto (Deputy Principal Planning Finance and Administration)	Member
6.	Mr. Meshack D. Tupa (Ordinary Diploma in Law)	M	IJASO President, Institute of Judicial Administration	Member
7.	Mr. Thomas M. Mwikuka	M	Dean of Students	Member

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### 2.7.5 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 the Council. He 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.

In his day-to-day activities, the principal is assisted and advised by a team of Senior Managers who constitute the Management Committee. In 2022/23 the Committee composition was as shown in Table 8:

**Table 8: Members of Management Committee**

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

### 2.8 EMPLOYEES WELFARE

The number of employees as at 30 June 2023 was one hundred and nine (109) of which 42 were female and 67 were male. All statutory rights to employees were attended. A total of 17 employees (9M& 8F) joined IJA while ten 10 employees (7M & 3F) were transferred to other public institutions. The relationship between the employees and management was good. There were no unresolved complaints.



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When presenting its annual budget for the year 2022/23, the Institute set aside a fund for staff training 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, A total of six employees (4M & 2F) were supported for a long course training while 71 (45M and 26 F) attended various short courses. Several in-house training programs were undertaken too. The institute pays contributions to the publicly administered pension plans on a mandatory basis which qualifies to be the defined contribution plans.

**2.9 PERSONS WITH DISABILITIES AND GENDER PARITY**

The Institute is an equal-opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe and religion which does not impair the ability to discharge duties. In the current year under review, the Institute had a total of 109 employees of which 8.5% were female.

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. In the year under review, the Institute established and operationalized a gender desk to facilitate gender integration in the institute's functions. Also prepared gender sensitive housing allocation guidelines that give priority to people with special needs.

**2.10 CORPORATE SOCIAL RESPONSIBILITY**

The institute complies with the principle of corporate social responsibility by extending various social and financial support to Lushoto Community. For the financial year 2022/23 the institute offered transport support to the Lushoto District Council during various national activities like national examinations, Freedom torch event, etc. The institute also shares its dispensary and access road with nearby communities.

**2.11 CONTRIBUTIONS AND SUBSCRIPTIONS**

The institute is a member of various organizations and associations and has continued to pay all statutory contributions and subscription fees. For the year under view, the institute paid subscription fees to Tanzania Telecommunication Company Ltd, SHIMIWI, SHIMIVUTA, NACTVET, eGA, etc.

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**2.12 OWNERSHIP**

The Institute is wholly Government-owned.

**2.13 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.

**2.14 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 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.

**2.15 SUCCESSES ACHIEVED DURING THE YEAR 2022/23**

**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, four (4) of them including the Chairperson 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 of which IJA signed Memoranda of understanding (MOU) for collaborating with them in different areas and sharing experience. The said institutions include; PAMS foundation in Tanzania, Centre for Foreign Relations (CFR), Irish Rule of Law International (IRLI).

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**2.16 CHALLENGES EXPERIENCED DURING THE YEAR 2022/23**

- During the year 2022/23 the Institute experienced several challenges which, inter alia, include the following-
  - i. Insufficient funds generated from the internal sources of revenue;
  - ii. Lack of Government Subvention for implementation of development projects;
  - iii. Dilapidated infrastructure (Most of Institute buildings are old)
  - iv. Inadequate office space for staff; and
  - v. Inadequate learning and teaching facilities (lecture theatres, etc.)

**2.17 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 the 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 allocate some of its internal generated income to rehabilitate its infrastructures.

**2.18 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.

**2.19 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.

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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

Date: 07/08/2024

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**3.0 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 2023.

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 do 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 Dr. Paul. F. Kihwelo  
**ACCOUNTING OFFICER**

Date:  21/3/2024

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**4.0 DECLARATIONS 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, **CPA Pius Lazaro Mwakimenya**, 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 2023 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:

NBAA Membership No.

Date:

  
CHIEF ACCOUNTANT  
ACPA 3750  
07/08/2024

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**5.0 COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**5.1 INTRODUCTION**

The financial statements of the Institute of Judicial Administration Lushoto provide a record of the Institute's performance for the period ended at 30 June 2023. Commentary on the Financial Statements for the year 2022/23 provide a comparative analysis of previous financial year 2021/22. The Financial Statements have been prepared in accordance with the provisions of the Public Finance Act, Cap 348 with compliance to IPSASs.

**5.2 FINANCIAL POSITION**

**5.2.1 ASSETS**

**Cash and Cash Equivalents**

Cash and cash equivalents as at 30 June 2023 were TZS 1,196,287,139 as compared to TZS 1,396,891,218 as at 30 June 2022 which resulted into a decrease of TZS 200,604,079 equivalent to 14%.

**Inventory**

The Institute of Judicial Administration Lushoto had TZS 101,511,296 closing balance of inventory as at 30 June 2023 as compared to TZS 128,328,136 as at 30 June 2022 which resulted into decrease of TZS 26,816,840 equivalent to 21%

**Prepayments**

There was an increase in Prepayments to TZS 16,819,896 as at 30 June 2023 from TZS 11,570,002 as at 30 June 2022 resulting into the increase of TZS 5,249,894 equivalent to 45%.

**Receivables**

There was a decrease in receivables to TZS 19,192,119 as at 30 June 2023 from TZS 113,256,897 as at 30 June 2022 resulting into the decrease of TZS 94,064,778 equivalent to 83%.

**Intangible Assets**

The Institute of Judicial Administration Lushoto reported zero Carrying value as intangible assets as at 30 June 2023 and TZS 4,885,135 as at 30 June 2022.

**Property, Plant and Equipment (PPE)**

The Institute of Judicial Administration Lushoto as at 30 June 2023, had a PPE carry value of TZS 10,099,228,292 compared to TZS 8,605,385,116 as at 30 June 2022 which resulted into a decrease of TZS 143,843,176 equivalent to 17%.

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**Receivables (Long Term)**

There was a decrease in receivables (Staff loans) to TZS 6,571,226 as at 30 June 2023 from 26,800,092 as at 30 June 2022 resulting into the decrease of TZS 20,228,866 equivalent to 75%.

**Work in Progress**

The Institute of Judicial Administration Lushoto reported zero as Work in Progress as at 30 June 2023 and TZS 1,565,655,898 as at 30 June 2022. The Project (Male Hostel) is completed and its amount has been transferred to Property, Plant and Equipment (PPE).

**5.2.2 LIABILITIES**

**Deposits**

There was an increase in deposits by TZS 187,667,465 as at 30 June 2023 from Zero as at 30 June 2022.

**Payables and Accruals**

The Institute of Judicial Administration Lushoto had a closing balance of TZS 197,512,294 as outstanding trade payables as at 30 June 2023 as compared to TZS 147,171,973 as at 30 June 2022 which resulted into an increase of TZS 50,340,321 equivalent to 34%.

**Taxpayers' Fund**

Taxpayers' fund as at 30 June 2023 amounted to TZS 721,322,798. This represents initial residual value or capital expenditure.

**Accumulated Surpluses**

The Institute of Judicial Administration Lushoto had a closing balance of TZS 10,333,107,412 as accumulated surplus as at 30 June 2023 as compared to TZS 10,984,277,722 as at 30 June 2022, which resulted into a decrease of TZS 651,170,310 equivalent to 5%.

**5.3 FINANCIAL PERFORMANCE**

**5.3.1 REVENUE**

**Other Revenue**

In the financial year ended at 30 June 2023 other revenues collected from various internal sources was TZS 2,393,558,928 as compared to TZS 1,931,008,053 for the year ended at 30 June 2022 which resulted into an increase of TZS 462,550,875 equivalent to 24%.

**Revenue from Exchange transactions**

In the financial year ended at 30 June 2023 the revenue collected from internal sources (Revenue from exchange transactions) was TZS 50,506,345 as compared to TZS



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10,393,085.00 for the year ended at 30 June 2022. The increase of TZS 40,113,260 was due to an increase of TZS 37,871,100 NHIF refunds collected by the Institute.

**Subvention from Other Government entities**

During the year ended at 30 June 2023, The Institute of Judicial Administration Lushoto received from Treasury the total Government Subvention of TZS 2,413,765,600 as compared to TZS 2,460,174,244 for the year ended 30 June 2022. The Government Subvention comprised of Personnel Emoluments (P.E.) and Other Charges (O.C) which resulted into a decrease of TZS 46,408,644 equivalent to 2%.

**5.3.2 EXPENSES**

**Amortization of Intangible Assets**

For the Financial year ended at 30 June 2023, Institute of Judicial Administration Lushoto recognized amortization of Intangible Assets of TZS 4,885,135 as compared to TZS 12,082,492 for the year ended at 30 June 2022, resulting into a decrease of TZS 7,197,357 equivalent to 60%.

**Depreciation Expenses**

For the Financial year ended at 30 June 2023, Institute of Judicial Administration Lushoto recognized depreciation expenses of TZS 372,507,222 as compared to TZS 481,277,569 for the year ended 30 June 2022 resulting into a decrease of TZS 108,770,347 equivalent to 23%. The Institute capitalised asset that was recorded as Work in progress (WIP) at the end of year which caused the increase in PPE.

**Maintenance Expenses**

The Institute of Judicial Administration Lushoto for the year ended at 30 June 2023 spent TZS 416,621,836 for maintenance expenses as compared to TZS 101,023,025 for the year ended at 30 June 2022 which resulted into an increase of TZS 315,598,811 equivalent to 312%.

**Other expenses**

For the Financial year ended at 30 June 2023 the Institute of Judicial Administration Lushoto spent TZS 52,493,925 for other expenses as compared to TZS 70,223,220 for the year ended at 30 June 2022 that resulted into a decrease of TZS 17,729,295 equivalent to 25%.

**Use of Goods and Services**

The Institute of Judicial Administration Lushoto for the year ended at 30 June 2023 spent TZS 1,795,194,533 for Use of Goods and Services as compared to TZS 1,271,559,369 for the year ended at 30 June 2022 that resulted into an increase of TZS 523,635,164 equivalent to 41%.

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**Wages, Salaries & Employee Benefits**

Amount spent for Wages, Salaries and Employee Benefits for the year ended at 30 June 2023 was TZS 2,801,846,937 as compared to TZS 2,630,025,789 for the year ended at 30 June 2022 that resulted into an increase of TZS 171,821,148 equivalent to 7%.

**5.4 CASH FLOWS**

**Cash flows from operating activities**

In financial year ended at 30 June 2023 an amount of TZS 28,990,905 was Net Cash Flow generated from Operating activities as compared to TZS 237,512,531 Net Cash Flow generated from operating activities for the year ended at 30 June 2022 which resulted into a decrease of TZS 208,521,626 equivalent to 88%.

**Cash flows from Investing Activities**

The Institute of Judicial Administration Lushoto for the year ended at 30 June 2023 spent a total amount of TZS 229,594,983 to finance investing activities as compared to TZS 154,868,816 for the year ended 30 June 2022. The increase of TZS 74,726,167 was equivalent to 48%.

**Cash flows from financing activities**

For the year ended at 30 June 2023 the Institute spent nothing on financing activities and neither was for the year 2021/22.

**5.5 COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

**Actual amount**

The final revenue budget for the year ended 30 June 2023 was TZS 6,000,000,000 and its actual amount received was TZS 5,047,968,943 equivalent to 84% of the final budget.

**Explanation of Material variances**

**Other Revenue (Variance TZS 2,392,258,928 (184,020%))**

The Institute enrolled 1,058 students for the year 2022/23 instead of 1,400 as it was planned. As a result, there was a decrease of fee collected during the year and also the institute ran few judicial trainings and short courses. However due to mapping system (MUSE), amount budgeted against actual collected was reported under Revenue from Exchange Transaction instead of Other Revenue.

**Revenue from Exchange Transactions (Variance TZS 3,157,089,655 (98%))**

The Institute did not receive funds for development projects as it planned to conduct short courses on Judicial and continuing judicial legal education programs. But the Institute managed to conduct few of them thereby the amount of revenue received didn't conform to the budgeted amount.

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INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**Maintenance Expenses TZS 785,139,589 (65%)**

The Institute expected to maintain its infrastructures if it could have collected its funds from other revenue and revenue from exchange transactions, but it was not so.

**Other Expenses TZS 17,306,075 (25%)**

The Institute spends fund for Other Expenses amounting to TZS 52,493,925 and noting decrease by 25% due to low volume of consultancy services during the year.

**Use of Goods and Services TZS 271,389,893 (14%)**

The Institute expected to spend funds for use of goods and services if it could have collected its funds from other revenue and revenue from exchange transactions, but it was not so.

**Wages, Salaries and Employee Benefits TZS 247,538,563 (8%)**

The Institute prepared its PE budget that included employee promotions, new employees to be recruited and salary arrears, but it didn't obtain the employment permits from the government.

**Acquisition of Property, Plant and Equipment (PPE) TZS 295,293,911 (57%)**

The Institute budgeted to acquire two (2) motor vehicles, but it acquired only one (1) motor vehicle during the year due to insufficient funds from its own sources of revenue.

**Advance Payment for Acquisition of Property, Plant and Equipment (PPE) TZS 5,250,000 (100%)**

The Institute did not budget, but made payment in advance to acquire television set and camera for training.

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**The Reconciliation of Actual Amounts On A Comparable Basis Between Statement Of Comparison Of Budget And Actual Amounts And Statement Of Cash Flows For The Year Ended 30 June, 2023**

The actual amounts on a comparable basis as presented in the statement of comparison of budget and actual amounts and the statement of cash flows for the year ended 30 June, 2023 is reconciled as per requirement of IPSAS 24. The standard in para 47 explains where the financial statements and the budget are not prepared on a comparable basis, shall be reconciled to the amounts presented in the financial statements, identifying separately any basis, timing, and entity differences. The basis of difference result from the budget prepared on a cash basis and the financial statements on the accrual basis as shown in table below: -


**Reconciliation of actual amounts on a comparable basis and actual amounts in the financial statements**


Description	Operating	Financing	Investing	Total
Actual amount on comparable basis as presented in the Statement of Comparison of Budget and actual Amount.	28,990,905	-	(229,594,984)	(200,604,079)
Basis Differences	-	-	-	-
Timing Differences	N/A	N/A	N/A	N/A
Entity Differences	N/A	N/A	N/A	N/A
Actual amount in the Statement of Cash Flows.	28,990,905	-	(229,594,984)	(200,604,079)

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2023

	Note	2023 TZS	2022 TZS
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	62	1,196,287,139	1,396,891,218
Receivables	67	19,192,119	113,256,897
Prepayments	69	16,819,896	11,570,002
Inventories	70	101,511,296	128,328,136
<b>Total Current Assets</b>		<b>1,333,810,450</b>	<b>1,650,046,253</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	77	10,099,228,292	8,605,385,116
Intangible Assets	78	-	4,885,135
Work In Progress	82	-	1,565,655,898
Receivables (Long Term)	87	6,571,226	26,800,092
<b>Total Non-Current Assets</b>		<b>10,105,799,518</b>	<b>10,202,726,241</b>
<b>TOTAL ASSETS</b>		<b>11,439,609,968</b>	<b>11,852,772,494</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	89	197,512,294	147,171,973
Deposits	94	187,667,465	-
<b>Total Current Liabilities</b>		<b>385,179,759</b>	<b>147,171,973</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b>		-	-
<b>TOTAL LIABILITIES</b>		<b>385,179,759</b>	<b>147,171,973</b>
<b>Net Assets</b>		<b>11,054,430,210</b>	<b>11,705,600,520</b>
<b>NET ASSETS/EQUITY</b>			
<b>Capital Contributed by:</b>			
Taxpayers/Share Capital		721,322,798	721,322,798
Accumulated Surpluses		10,333,107,412	10,984,277,722
<b>TOTAL NET ASSETS/EQUITY</b>		<b>11,054,430,210</b>	<b>11,705,600,520</b>


  
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Hon. Justice Dr. Gerald A. M. Ndika  
CHAIRMAN  
Date: 07/03/2024

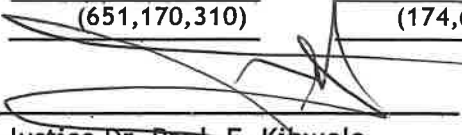
  
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Hon Justice Dr. Paul. F. Kihwelo  
SECRETARY  
Date: 27/3/2024

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30  
JUNE, 2023

	Note	2023 TZS	2022 TZS
<b>REVENUE</b>			
<b>Revenue</b>			
Revenue Grants	16	2,914,600	-
Revenue from Exchange Transactions	17	50,506,345	10,393,085
Other Revenue	31	2,393,558,928	1,931,008,053
Subvention from other Government entities	32	2,413,765,600	2,460,174,244
<b>Total Revenue</b>		<b>4,860,745,478</b>	<b>4,401,575,382</b>
<b>TOTAL REVENUE</b>		<b>4,860,745,478</b>	<b>4,401,575,382</b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Wages, Salaries and Employee Benefits	34	2,801,846,937	2,630,025,789
Use of Goods and Service	35	1,795,194,533	1,271,559,369
Maintenance Expenses	36	416,621,836	101,023,025
Depreciation of Property, Plant and Equipment	77	372,507,222	481,277,569
Amortization of Intangible Assets	78	4,885,135	12,082,492
Impairment of Receivables	48	58,326,199	-
Other Expenses	52	52,493,925	70,223,220
<b>Total Expenses</b>		<b>5,501,915,787</b>	<b>4,566,191,464</b>
<b>Transfer</b>			
Other Transfers	60	10,000,000	10,000,000
<b>Total Transfer</b>		<b>10,000,000</b>	<b>10,000,000</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>5,511,915,787</b>	<b>4,576,191,464</b>
<b>Surplus / (Deficit)</b>		<b>(651,170,310)</b>	<b>(174,616,082)</b>


  
Hon. Justice Dr. Gerald A. M. Ndika  
CHAIRMAN  
Date: 07/03/2024


  
Hon Justice Dr. Paul F. Kihwelo  
SECRETARY  
Date: 7/3/2024

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

		2023 TZS	2022 TZS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>RECEIPTS</b>			
Subvention from other Government entities	32	2,416,680,205	2,460,174,244
Revenue from Exchange Transactions	17	50,506,345	10,393,085
Other Revenue	31	2,393,558,928	1,931,008,053
Increase in Deposit	61	187,667,465	-
<b>Total Receipts</b>		<b><u>5,048,412,943</u></b>	<b><u>4,401,575,382</u></b>
<b>PAYMENTS</b>			
Wages, Salaries and Employee Benefits	34	2,801,846,937	2,629,978,289
Use of Goods and Service	35	1,738,419,340	1,352,538,318
Other Transfers	60	10,000,000	10,000,000
Other Expenses	52	52,493,925	70,223,220
Maintenance Expenses	36	416,661,836	101,023,025
Decrease in Deposit	61	-	300,000
<b>Total Payments</b>		<b><u>5,019,422,038</u></b>	<b><u>4,164,062,852</u></b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b><u>28,990,905</u></b>	<b><u>237,512,531</u></b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Investing Activities</b>			
Advance Payment for Acquisition of Property Plant and Equipment	103	(5,250,000)	-
Acquisition of Property, Plant and Equipment	77	(224,344,983)	154,868,816
<b>Total Investing Activities</b>		<b><u>(229,594,983)</u></b>	<b><u>154,868,816</u></b>
<b>NET CASH FLOWS USED IN INVESTING ACTIVITIES</b>		<b><u>(229,594,983)</u></b>	<b><u>154,868,816</u></b>
Net Increase/(decrease)		(200,604,079)	82,643,715
Cash Surrendered to Holding Account		-	-
Cash and cash equivalent at beginning of period		1,396,891,218	1,314,247,503
<b>Cash and cash equivalent at end of period</b>		<b><u>1,196,287,139</u></b>	<b><u>1,396,891,218</u></b>

  
\_\_\_\_\_  
Hon. Justice Dr. Gerald A. M. Ndika  
CHAIRMAN  
Date: ..... 07/03/2024

  
\_\_\_\_\_  
Hon Justice Dr. Paul. F. Kihwelo  
SECRETARY  
Date: ..... 7/3/2024


Controller and Auditor General

34  
AR/CG/IJA/2022/23

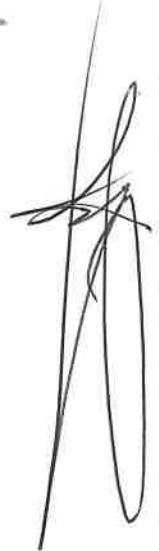
REPUBLIC OF TANZANIA THE UNITED REPUBLIC OF TANZANIA  
 THE JUDICIARY OF TANZANIA  
 INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE YEAR ENDED 30 JUNE, 2023

	Tax Payer's Fund	Accum. Surplus/(Deficit) TZS	Revaluation Surplus TZS	Total TZS
Opening Balance as at 01 Jul 2022	721,322,798	10,984,277,722	-	11,705,600,520
Surplus/ Deficit for the Year	-	(651,170,310)	-	(651,170,310)
Closing Balance as at 30 Jun 2023	721,322,798	10,333,107,412	-	11,054,430,210
Opening Balance as at 01 Jul 2021	721,322,798	11,158,893,804	-	11,880,216,602
Surplus/ Deficit for the Year	-	(174,616,082)	-	(174,616,082)
Closing Balance as at 30 Jun 2022	721,322,798	10,984,277,722	-	11,705,600,520

  
 Hon. Justice Dr. Gerald A. M. Ndika  
 CHAIRMAN

Date: 07/03/2024

  
 Hon Justice Dr. Paul. F. Kihwelo  
 SECRETARY

Date: 21/3/2024



THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE, 2023**

	Budgeted Amount		TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
	Original Budget	Reallocations/ Adjustments									
<b>RECEIPTS</b>											
Subvention from Other Government Entities	2,791,004,000	-	2,791,004,000	2,416,680,205	374,323,795						
Revenue from Exchange Transactions	3,207,596,000	-	3,207,596,000	50,506,345	3,157,089,655						
Other Revenue	1,300,000	-	1,300,000	2,393,558,928	(2,392,258,928)						
Increase in Deposit	-	-	-	187,223,465	(187,223,465)						
Fees, Fines, Penalties and Forfeits	100,000	-	100,000	-	100,000						
<b>Total Receipts</b>	<b>6,000,000,000</b>	<b>-</b>	<b>6,000,000,000</b>	<b>5,047,968,943</b>	<b>952,031,057</b>						
<b>PAYMENTS</b>											
Wages, Salaries and Employee Benefits	3,079,885,500	(30,500,000)	3,049,385,500	2,801,846,937	247,538,563						
Use of Goods and Service	1,957,542,200	52,500,000	2,010,042,200	1,738,652,307	271,389,893						
Other Transfers	-	-	-	10,000,000	(10,000,000)						
Other Expenses	72,800,000	(3,000,000)	69,800,000	52,493,925	17,306,075						
Maintenance Expenses	1,211,761,425	(10,000,000)	1,201,761,425	416,621,836	785,139,589						
Grants and Transfers	1,930,000	-	1,930,000	-	1,930,000						
Adv. Payment for Acquisition of Property Plant and Equipment	-	-	-	5,250,000	(5,250,000)						
Acquisition of Property, Plant and Equipment	519,001,927	-	519,001,927	223,708,016	295,293,911						
<b>Total Payment</b>	<b>6,842,921,052</b>	<b>9,000,000</b>	<b>6,851,921,052</b>	<b>5,248,573,021</b>	<b>1,603,348,031</b>						
<b>Net Receipts/Payments</b>	<b>(842,921,052)</b>	<b>(9,000,000)</b>	<b>(851,921,052)</b>	<b>(200,604,074)</b>	<b>(651,316,974)</b>						

  
**Hon. Justice Dr. Gerald A. M. Ndika**  
**CHAIRMAN**  
 Date: 07/03/2024

  
**Hon Justice Dr. Paul. F. Kihwelo**  
**SECRETARY**  
 Date: 07/03/2024

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AT 30 JUNE 2023**

**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

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**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 2022/23 were submitted to CAG on 31 August 2023 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.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted, which are consistent with those of previous years, are shown below.

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**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.

**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

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

programmes 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:

Assets Category	Estimated useful life (Years)	Annual depreciation rate %
<b>Administration assets:</b>		
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

THE UNITED REPUBLIC OF TANZANIA  
THE JUDICIARY OF TANZANIA  
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**(b) AMORTIZATION**

Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset are reviewed at least at each financial year-end.

Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates. The amortization expense on intangible assets is recognized in the statement of financial performance.

**(c) IMPAIRMENT OF ASSETS**

The Institute assess at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the department estimates the assets recoverable service amount as the higher of an asset's fair value less costs to sell and its value in use and is determined for an individual asset, where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

**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 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

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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.

#### **Related Party Disclosures**

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions or if the related party entity and another entity are subject to common control.

Related Parties have the ability to control or exercise significant influence over the Institute of Judicial Administration Lushoto in making financial and operating decisions, as well as transactions with such parties, unless occurring within or consistent with a normal relationship and on arms-length terms between such parties, are disclosed in the notes to the financial statements.

#### **Provisions**

Provisions are recognized when the Institute of Judicial Administration Lushoto has a present obligation (legal or otherwise) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Government expects some or all of a provision to be reimbursed, for example under a Construction contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in surplus/deficit net of any reimbursement.

#### **Contingent liabilities**

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

#### **Contingent assets**

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

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measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**Events after reporting date**

There have been no material events, favourable or unfavourable, that occurred between the date of the financial statements and the date when the financial statements were authorized for issue that would have had a material impact on these financial statements.



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NOTES TO THE FINANCIAL STATEMENT AS AT 30 JUNE, 2023

	2023 TZS	2022* TZS
<b>16 - Revenue Grants</b>		
Government Grant Other Charges	2,914,605	-
	<b>2,914,605</b>	-
<b>17 - Revenue from Exchange Transactions</b>		
Revenue from Conference Facilities	20,000	2,600,000
Revenue from Medical and Dental Charge	49,169,345	7,793,085
Revenue from sales of Publications	1,317,000	-
	<b>50,506,345</b>	<b>10,393,085</b>
<b>31 - Other Revenue</b>		
Application fee	13,841,731	11,967,300
Miscellaneous Receipts	857,247,514	283,809,003
Professional Fees	50,400	-
Revenue from Certificate of Competence	4,622,631	3,284,914
Revenue from Examination Fees	1,751,111	-
Revenue from identification fees	75,000	20,000
Revenue from Tuition Fees	1,501,084,641	1,626,448,436
Revenue from Rent of Government Quarters	14,885,900	5,478,400
	<b>2,393,558,928</b>	<b>1,931,008,053</b>
<b>32 - Subvention from other Government entities</b>		
Subvention Development Foreign	41,946,000	-
Subvention Other Charges	210,000,000	370,000,000
Government Grant Personal Emolument	2,161,819,600	2,090,174,244
	<b>2,413,765,600</b>	<b>2,460,174,244</b>
<b>34 - Wages, Salaries and Employee Benefits</b>		
Accommodation in Lieu of Quarters	2,731,000	50,000
Casual Labour Expenses	9,482,000	5,442,000
Casual Labour Discretionary	1,220,000	1,310,000
Civil Servants	2,161,819,600	2,090,174,244
Councillors Allowance	54,710,183	57,900,000
Court Attire Allowance	8,100,000	8,100,000
Workers Compensation Fund	1,089,000	-
Electricity	14,070,000	16,333,300
Electricity Allowance	-	4,230,000
Extra-Duty	146,592,000	105,895,000
Field (Practical Allowance)	65,845,139	23,210,000
Food and Refreshment	30,465,400	31,895,000
Hardship Allowance	129,035,000	89,728,230
Honoraria	70,630,615	102,975,840
Invigilators Allowances	2,160,000	-
Leave Travel	19,362,000	13,334,335
Medical and Dental Refunds	246,000	-

Controller and Auditor General

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Moving Expenses	7,194,000	12,612,500
Professional Allowances	75,000	635,000
Responsibility Allowance	25,620,000	23,150,000
Sitting Allowance	51,400,000	38,450,340
Special Allowance	-	3,300,000
Subsistence Allowance	-	1,300,000
	<b>2,801,846,937</b>	<b>2,630,025,789</b>
<b>35 - Use of Goods and Service</b>		
Accommodation	10,350,000	4,620,000
Advertising and Publication	11,531,050	27,793,000
Air Travel Tickets - In Country	595,000	36,000
Air Travel Tickets - Out of Country	-	36,000
Catering Services	8,161,600	3,949,500
Cleaning Supplies -Use of Goods and Services	17,995,000	-
Computer Software -Use of Goods and Services	780,000	10,534,000
Computer Supplies and Accessories	60,958,058	389,900
Contract based training services	2,000,000	5,205,000
Diesel	60,538,360	18,599,295
Drugs and Medicines	1,088,300	5,345,494
e Training Materials	-	12,500,000
Electricity - Utilities Supplies and Services	43,232,708	32,000,000
Entertainment - Hospitality Supplies and Services	17,450,000	25,135,000
Examination Expenses	115,237,566	157,718,572
Exhibition, Festivals and Celebrations	9,980,000	14,468,530
Food and Refreshments	91,663,440	59,004,200
Gifts and Prizes	6,553,000	9,244,700
Ground travel (bus, railway taxi, etc)-In Country	91,700,517	65,102,815
Hiring of Training Facilities	8,499,000	1,661,000
Internet and Email connections	29,507,343	30,993,443
Lodging/Accommodation - In Country	2,090,000	355,000
Lodging/Accommodation - Out of Country	280,000	1,260,000
Newspapers and Magazines	2,800,000	4,371,600
Office Consumables (papers, pencils, pens and stationaries)	408,115,731	87,158,670
Outsourcing Costs (includes cleaning and security services)	70,729,000	101,349,976
Per Diem - Domestic	206,392,281	319,756,950
Posts and Telegraphs	-	1,743,500
Printing and Photocopy paper	412,500	-
Printing and Photocopying Costs	97,656,863	23,310,762
Remuneration of Instructors	56,909,470	4,650,000
Rent - Housing	61,965,000	56,591,551
Research and Dissertation	4,000,000	12,250,000
Satellite access services	216,000	405,000
Sewage Charges - Utilities Supplies and Services	1,239,000	2,145,000
Special Foods (diet food)	-	807,000
Sporting Supplies	-	8,058,850
Subscription Fees	557,000	-

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Technical Materials	751,800	-
Telephone Charges (Land Lines)	8,393,943	10,100,870
Training Materials	218,704,848	107,962,184
Tuition Fees Training - Domestic	26,195,000	15,830,000
Uniforms and Ceremonial Dresses	3,620,000	3,681,600
Upkeep Allowances	10,000,000	9,280,000
Upkeep of Grounds and Amenities	-	610,000
Valuation of NCA	4,680,500	1,365,000
Water Charges	21,704,657	14,139,408
	<b>1,795,194,533</b>	<b>1,271,559,369</b>
<b>36 - Maintenance Expenses</b>		
Cement, Bricks and Building Materials	154,000,515	6,599,099
Cement, bricks and construction materials	73,689,456	-
Computers, printers, scanners, and other computer related equipment	18,139,000	4,608,722
Oil and Grease	-	435,000
Outsource maintenance contract services - Buildings	93,207,813	35,307,831
Outsource maintenance contract services -Machinery	19,202,900	-
Outsource maintenance contract services - Office Equipment	-	16,323,541
Outsource maintenance contract services - Vehicles ...	510,000	2,124,000
Panel and body shop repair materials and services	27,513,024	31,182,432
Spare Parts - Administrative	-	1,870,000
Tyres and Batteries	30,359,128	2,572,400
	<b>416,621,836</b>	<b>101,023,025</b>
<b>48 - Impairment of Receivables</b>		
Impairment of Receivables	58,326,199	-
	<b>58,326,199</b>	<b>-</b>
<b>52 - Other Expenses</b>		
Burial Expenses	8,034,000	4,402,800
consultancy fees	12,670,000	58,132,000
Honorariums (expert opinion)	1,650,000	-
Insurance Expenses	23,777,825	2,441,420
Registration Fees Expenses	4,455,000	4,616,000
Sundry Expenses	1,907,100	631,000
	<b>52,493,925</b>	<b>70,223,220</b>
<b>60 - Other Transfers</b>		
Contribution to CF (15%)	10,000,000	10,000,000
	<b>10,000,000</b>	<b>10,000,000</b>
<b>62 - Cash and Cash Equivalent</b>		
BoT Own source Collection Account	824,305,720	857,865,656
Cash in hand	22,041,366	-
Deposit General Cash Account	184,506,455	-
Development Expenditure Cash Account	2,914,605	-
Own source Collection Account - CRDB	675,300	-
Own source Development Expenditure	20,116,088	-
Own source Recurrent Expenditure GF	89,793,269	539,025,562
Recurrent Expenditure Cash Account	48,773,326	-

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Unapplied Cash Account	3,161,010	-
	<b>1,196,287,139</b>	<b>1,396,891,218</b>
<b>67 - Receivables</b>		
Imprest Receivable	19,192,119	-
Trade Receivables	-	113,256,897
	<b>19,192,119</b>	<b>113,256,897</b>
<b>69 - Prepayments</b>		
Prepayment - Expenses	11,569,896	11,569,947
Prepayments - Assets	5,250,000	55
	<b>16,819,896</b>	<b>11,570,002</b>
<b>70 - Inventories</b>		
Consumables	84,716,948	113,369,214
Medical Supplies	16,794,348	14,958,922
	<b>101,511,296</b>	<b>128,328,136</b>
<b>87 - Receivables (Long Term)</b>		
Staff loans	6,571,226	26,800,092
	<b>6,571,226</b>	<b>26,800,092</b>
<b>94 - Deposits</b>		
Deposit General	184,506,455	-
Unapplied Deposit Account	3,161,010	-
	<b>187,667,465</b>	<b>-</b>

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**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR  
 THE PERIOD ENDED 30 JUNE, 2023**

	<b>2023</b>	<b>2022</b>
	<b>TZS</b>	<b>TZS</b>
<b>Surplus/ Deficit for the Period</b>	<b>(651,170,310)</b>	<b>(174,616,082)</b>
<b>Add/ (Less) Non-Cash Item</b>		
Amortization of Intangible Assets	4,885,135	12,082,492
Depreciation of Property, Plant and Equipment	372,507,222	481,277,569
Impairment of Receivables	58,326,199	-
<b>Add/ (Less) Change in Working Capital</b>		
Inventories	26,816,840	(39,669,339)
Other Receipt	187,667,465	(300,000)
Payables and Accruals	49,150,422	(56,702,376)
Prepayments	51	(11,569,947)
Receivables	(19,192,119)	27,010,214
<b>Net Cash Flow from Operating Activities</b>	<b>28,990,905</b>	<b>237,512,531</b>

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**77 - Property, Plant and Equipment**  
**NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023**

Descriptions	At 01-July-2022	Cost/Revaluation		Depreciation		30/06/2023 Carrying Value	
		Addition Monetary	Addition non-monetary	30/06/2023	01/07/2022		Charge during the year - Depreciation
Library Books	113,854,295	-	-	113,854,295	113,854,295	-	-
Land	1,295,187,915	-	-	1,295,187,915	-	-	1,295,187,915
Motor Vehicles	642,584,481	-	-	642,584,481	507,280,727	42,382,464	92,921,290
Office buildings and structures	7,624,091,155	-	1,565,655,898	9,189,747,053	1,016,571,536	162,075,478	8,011,100,039
Office Equipment	345,443,750	68,969,015	-	414,412,765	290,014,228	23,460,440	100,938,097
Office Furniture and Fittings	780,166,200	154,739,001	76,986,484	1,011,891,685	780,166,201	86,102,207	145,623,276
Plant and Machinery	69,473,756	-	-	69,473,756	17,385,075	4,631,583	47,457,097
Telecommunications buildings and infrastructure	807,825,749	-	-	807,825,749	347,970,122	53,855,050	406,000,577
<b>TOTAL</b>	<b>11,678,627,301</b>	<b>223,708,016</b>	<b>1,642,642,382</b>	<b>13,544,977,699</b>	<b>3,073,242,185</b>	<b>372,507,222</b>	<b>10,099,228,292</b>

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77 - Property, Plant and Equipment

Descriptions	Cost/Revaluation			Depreciation		30/06/2022 Carrying Value
	At 01-July-2021	Addition Monetary	Addition Non Monetary	01/07/2021	Charge during the year - Depreciation	
Library Books	113,854,295	-	-	113,854,295	-	-
Land	1,295,187,915	-	-	-	-	1,295,187,915
Motor Vehicles	487,715,665	154,868,816	-	378,763,831	128,516,896	135,303,754
Office buildings and structures	7,624,091,155	-	-	864,089,713	152,481,823	6,607,519,619
Office Equipment	345,443,750	-	-	220,925,478	69,088,750	55,429,522
Office Furniture and Fittings	780,166,200	-	-	707,755,168	72,411,033	-
Plant and Machinery	69,473,756	-	-	12,730,334	4,654,742	52,088,681
Telecommunications buildings and infrastructure	807,825,749	-	-	293,845,797	54,124,325	459,855,627
<b>TOTAL</b>	<b>11,523,758,485</b>	<b>154,868,816</b>	<b>-</b>	<b>2,591,964,616</b>	<b>481,277,569</b>	<b>8,605,385,116</b>

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NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT  
FOR THE YEAR ENDED 30 JUNE 2023

78 - Intangible Assets

Descriptions	At 01-July-2022	Cost/Revaluation			Accumulated Depreciation and Impairment			Carrying Value
		Addition Monetary	Addition Non-Monetary	30-Jun-23	01-Jul-22	Charge during the year - Depreciation	30-Jun-23	
Computer Software	88,484,209	-	-	88,484,209	83,599,073	4,885,135	88,484,209	-
<b>TOTAL</b>	<b>88,484,209</b>	<b>-</b>	<b>-</b>	<b>88,484,209</b>	<b>83,599,073</b>	<b>4,885,135</b>	<b>88,484,209</b>	<b>-</b>

FOR THE YEAR ENDED 30 JUNE 2022  
78 - Intangible Assets

Descriptions	At 01-July-2021	Cost/Revaluation			Accumulated Depreciation and Impairment			Carrying Value
		Addition Monetary	Addition Non-Monetary	30-Jun-2022	01-Jul-2021	Charge during the year - Depreciation	30-June-2022	
Computer Software	88,484,209	-	-	88,484,209	71,516,581	12,082,492	83,599,073	4,885,136
<b>TOTAL</b>	<b>88,484,209</b>	<b>-</b>	<b>-</b>	<b>88,484,209</b>	<b>71,516,581</b>	<b>12,082,492</b>	<b>83,599,073</b>	<b>4,885,136</b>



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**NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**89 - Payables and Accruals**

Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance Utility	-	-	-	-	-
Imprest payables	-	-	-	-	-
Miscellaneous and other Deductions	-	-	-	-	-
Other Accounts payables	-	-	-	1,190,000	1,190,000
Staff Claims	47,500	-	-	-	47,500
Supplies of goods and services	145,648,305	-	-	49,543,448	195,191,755
Withholding Tax payables	1,476,167	-	-	(393,128)	1,083,039
<b>TOTAL</b>	<b>147,171,973</b>	<b>-</b>	<b>-</b>	<b>50,340,422</b>	<b>197,512,294</b>

**LIABILITY MOVEMENT FOR THE YEAR ENDED 30 JUNE 2022**

**89 - Payables and Accruals**

Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance Utility	-	-	-	-	-
Miscellaneous and other Deductions	-	-	-	-	-
Staff Claims	-	-	-	47,500	47,500
Supplies of goods and services	512,004,387	-	-	(366,356,081)	145,648,306
Withholding Tax payables	-	-	-	1,476,167	1,476,167
<b>TOTAL</b>	<b>512,004,387</b>	<b>-</b>	<b>-</b>	<b>(364,832,414)</b>	<b>147,171,973</b>

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**NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**93 - Deferred Income**

Descriptions	Opening	Fund Received	Amortised	Transfer to PMG	Balance
Deferred Subvention Capital	-	3,858,405.00	943,800.00	-	2,914,605.00
Deferred Subvention Revenue	-	11,319,050.77	11,319,050.77	-	-
Development Deferred Income	-	151,109,736.00	151,109,736.00	-	-
Recurrent Deferred Income	-	3,015,497,929.82	3,018,412,534.82	-	- 2,914,605.00
<b>TOTAL</b>	-	<b>3,181,785,121.59</b>	<b>3,181,785,121.59</b>	-	-

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**List of Payments with other Government entities for the year ended  
30 June, 2023**

No.	ORGANIZATION	SERVICE/GOODS RECEIVED	AMOUNT PAID
1	TTCL	INTERNET AND TELEPHONE BILLS	30,857,886.79
2	TEMESA	CAR MAINTANANCE	38,156,420.00
3	LUSHOTO WATER SUPPLY	WATER SUPPLY	21,704,656.50
4	TANESCO	ELECTICITY	37,500,000.00
6	NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS	PROFESSIONAL FEE	4,425,000.00
7	NATIONAL EXAMINATION COUNCIL OF TANAZANIA	PRINTING CERTIFICATE	6,715,800.00
8	NATIONAL COUNCIL FOR TECHNICAL EDUCATION	QUALITY ASSUANCE FEE	4,920,000.00
9	NATIONAL INSURANCE CORPORATION	CAR INSURANCE	9,620,253.87
10	UNIVERSITY OF DAR-ES-SALAAM	TUITION FEE	3,115,000.00
11	TANZANIA INSTITUTE OF ACCOUNTANCY	TUITION FEE	4,100,000.00

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**NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023**

	2023	2022
	TZS	TZS
<b>103 - Advance Payment for Acquisition of Property Plant and Equipment</b>		
Prepayments Assets - Monetary	-5,250,000	-
Payment	-5,250,000	-
Payment	-5,250,000	-
<b>16 - Revenue Grants</b>		
Government Grant Other Charges	2,914,605	-
Revenue	2,914,605	-
<b>Add/Less (Change in Working Capital)</b>		
Recurrent Deferred Income Addition	-2,914,605	-
Receipt	-2,914,605	-
<b>17 - Revenue from Exchange Transactions</b>	-	-
Revenue from Conference Facilities	20,000	2,600,000
Revenue from Medical and Dental Charges	49,169,345	7,793,085
Revenue from sales of Publications	1,317,000	-
Revenue	50,506,345	10,393,085
Revenue	50,506,345	10,393,085
<b>31 - Other Revenue</b>		
Application fee	13,841,731	11,967,300
Interest from Revenue from identification fees	75,000	20,000
Miscellaneous Revenue	857,247,514	283,809,003
Professional Fees	50,400	-
Revenue from Certificate of Competence	4,622,631	3,284,914
Revenue from Examination Fees	1,751,111	-
Revenue from Rent of Government Quarters	14,885,900	5,478,400
Revenue from Tuition Fees	1,501,084,641	1,626,448,436
Revenue	2,393,558,928	1,931,008,053
Revenue	2,393,558,928	1,931,008,053
<b>32 - Subvention from other Government entities</b>		
Government Grant Personal Emolument	2,161,819,600	2,090,174,244
Subvention Development Foreign	41,946,000	-
Subvention Other Charges	210,000,000	370,000,000
Revenue	2,413,765,600	2,460,174,244
<b>Add/Less (Change in Working Capital)</b>		

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Deferred Subvention Capital	2,914,605	-
	2,914,605	-
Receipt	2,416,680,205	2,460,174,244

**34 - Wages,Salaries and Employee Benefits**

Accommodation in Lieu of Quarters	2,731,000	50,000
Casual Labour Discretionary	1,220,000	1,310,000
Casual Labour Expenses	9,482,000	5,442,000
Civil Servants	2,161,819,600	2,090,174,244
Councillors Allowance	54,710,183	57,900,000
Court Attire Allowance	8,100,000	8,100,000
DONATION AND CONTRIBUTION to CF	1,089,000	-
Electricity	14,070,000	16,333,300
Electricity Allowance	-	4,230,000
Extra-Duty	146,592,000	105,895,000
Field (Practical Allowance)	65,845,139	23,210,000
Food and Refreshment	30,465,400	31,895,000
Hardship Allowance	129,035,000	89,728,230
Honoraria	70,630,615	102,975,840
Invigilators Allowances	2,160,000	-
Leave Travel	19,362,000	13,334,335
Medical and Dental Refunds	246,000	-
Moving Expenses	7,194,000	12,612,500
Professional Allowances	75,000	635,000
Responsibility Allowance	25,620,000	23,150,000
Sitting Allowance	51,400,000	38,450,340
Special Allowance	-	3,300,000
Subsistence Allowance	-	1,300,000
Expenses	2,801,846,937	2,630,025,789
<b>Add/Less (Change in Working Capital)</b>		
Staff Claim Addition	-	-47,500
	-	-47,500
Payment	2,801,846,937	2,629,978,289

**35 - Use of Goods and Service**

Accommodation Hospitality Supplies And Services	10,350,000	4,620,000
Advertising and Publication - Communication & Information	11,531,050	27,793,000
Air Travel TicketsTravel - In - Country	595,000	36,000
Air Travel TicketsTravel Out Of Country	-	36,000

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Catering Services	8,161,600	3,949,500
Cleaning Supplies - Use of goods and Services	17,995,000	-
Computer Software - Use of goods and Services	780,000	10,534,000
Computer Supplies and Accessories	60,918,058	389,900
Contract based training services	2,000,000	5,205,000
Diesel	60,538,360	18,599,295
Drugs and Medicines	1,088,300	5,345,494
e Training Materials	-	12,500,000
Electricity - Utilities Supplies and Services	43,232,708	32,000,000
Entertainment - Hospitality Supplies And Services	17,450,000	25,135,000
Examination Expenses	115,237,566	157,718,572
Exhibition, Festivals and Celebrations	9,980,000	14,468,530
Food and Refreshments	91,663,440	59,004,200
Gifts and Prizes	6,553,000	9,244,700
Ground travel (bus, railway taxi, etc) Travel - In - Country	91,700,517	65,102,815
Hiring of Training Facilities	8,499,000	1,661,000
Internet and Email connections	29,507,343	30,993,443
Lodging/Accommodation Travel - In - Country	2,090,000	395,000
Lodging/Accommodation Travel Out of Country	280,000	1,260,000
Newspapers and Magazines	2,800,000	4,371,600
Office Consumables (papers, pencils, pens and stationaries)	408,115,731	87,158,670
Outsourcing Costs (includes cleaning and security services)	70,729,000	101,349,976
Per Diem - Domestic	206,392,281	319,756,950
Posts and Telegraphs	-	1,743,500
Printing and Photocopy paper	412,500	-
Printing and Photocopying Costs	97,656,863	23,310,762
Remuneration of Instructors	56,909,470	4,650,000
Rent - Housing	61,965,000	56,591,551
Research and Dissertation Training - Foreign	4,000,000	12,250,000
Satellite access services	216,000	405,000
Sewage Charges - Utilities Supplies and Services	1,239,000	2,145,000
Special Foods (diet food)	-	807,000
Sporting Supplies	-	8,058,850
Subscription Fees	557,000	-
Technical Materials	751,800	-
Telephone Charges (Land Lines)	8,393,943	10,100,870
Training Materials	218,704,848	107,962,184
Tuition Fees Training - Domestic	-	2,250,000
Tuition Fees Training - Foreign	26,195,000	13,580,000
Uniforms and Ceremonial Dresses	3,620,000	3,681,600

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Upkeep Allowances	10,000,000	9,280,000
Upkeep of Grounds and Amenities	-	610,000
Valuation of NCA	4,680,500	1,365,000
Water Charges	21,704,657	14,139,408
<b>Expenses</b>	<b>1,795,194,533</b>	<b>1,271,559,369</b>
<b>Add/Less (Change in Working Capital)</b>		
Consumables	-28,652,266	33,780,703
Imprest Receivable - Staff	19,192,119	-27,010,214
Medical Supplies	1,835,426	5,888,636
Prepayment Consumables	-51	11,569,947
Supplies of goods and services Addition	-49,543,448	58,226,043
Withholding Tax Payable Addition	393,026	-1,476,167
	<b>-56,775,194</b>	<b>80,978,948</b>
<b>Payment</b>	<b>1,738,419,340</b>	<b>1,352,538,317</b>
<b>36 - Maintenance Expenses</b>		
Cement, Bricks and Building Materials	154,000,515	6,599,099
Cement, bricks and construction materials	73,689,456	-
Computers, printers, scanners, and other computer related equipment	18,179,000	4,608,722
Oil and Grease	-	435,000
Outsource maintenance contract services - Buildings	93,207,813	35,307,831
Outsource maintenance contract services - Machinery, Equipment and Plant	19,202,900	-
Outsource maintenance contract services - Office Equipment and Appliances	-	16,323,541
Outsource maintenance contract services - Vehicles and Transportation Equipment	510,000	2,124,000
Panel and body shop repair materials and services	27,513,024	31,182,432
Spare Parts - Administrative	-	1,870,000
Tyres and Batteries	30,359,128	2,572,400
<b>Expenses</b>	<b>416,661,836</b>	<b>101,023,025</b>
<b>Expenses</b>	<b>416,661,836</b>	<b>101,023,025</b>
<b>52 - Other Expenses</b>		
Burial Expenses	8,034,000	4,402,800
consultancy fees	12,670,000	58,132,000
Honorariums (expert opinion)	1,650,000	-
Insurance Expenses	23,777,825	2,441,420
Registration Fees Expenses	4,455,000	4,616,000
Sundry Expenses	1,907,100	631,000
<b>Expenses</b>	<b>52,493,925</b>	<b>70,223,220</b>
<b>Expenses</b>	<b>52,493,925</b>	<b>70,223,220</b>

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**60 - Other Transfers**

Contribution to CF (15%)	10,000,000	40,000,000
Expenses	10,000,000	10,000,000
Expenses	10,000,000	10,000,000

**61 - Deposit**

Deposit General	184,506,455	300,000
Unapplied Deposit Account Addition	3,161,010	-
Revenue	187,667,465	300,000
Revenue	187,667,465	300,000

**77 - Acquisition of Property, Plant and Equipment**

Motor vehicles, Monetary	-	-154,868,816
Office Furniture and Fittings Monetary	-155,375,968	-
Other Office equipment Monetary	-68,969,015	-
Payment	-224,344,983	-154,868,816
Payment	-224,344,983	-154,868,816



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**TRIAL BALANCE AS AT 30 JUNE 2023**

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
13310102	Government Grant Other Charges	0.00	2,914,605.00
13410101	Government Grant Personal Emolument	0.00	2,161,819,600.00
13410102	Subvention Other Charges	0.00	210,000,000.00
13465102	Subvention Development Foreign	0.00	41,946,000.00
14150107	Revenue from Rent of Government Quarters	0.00	14,885,900.00
14150117	Revenue from Certificate of Competence	0.00	4,622,631.00
14150143	Interest from Revenue from identification fees	0.00	75,000.00
14150146	Revenue from Examination Fees	0.00	1,751,111.00
14150164	Misceleneous Revenue	0.00	857,247,514.00
14150205	Revenue from Tuition Fees	0.00	1,501,084,640.50
14150236	Professional Fees	0.00	50,400.00
14150242	Application fee	0.00	13,841,731.00
14210104	Revenue from sales of Publications	0.00	1,317,000.00
14210136	Revenue from Conference Facilities	0.00	20,000.00
14210150	Revenue from Medical and Dental Charges	0.00	49,169,345.00
21111101	Civil Servants	2,161,819,600.00	0.00
21113101	Leave Travel	19,362,000.00	0.00
21113103	Extra-Duty	146,592,000.00	0.00
21113104	Invigilators Allowances	2,160,000.00	0.00
21113112	Responsibility Allowance	25,620,000.00	0.00
21113114	Sitting Allowance	51,400,000.00	0.00
21113119	Medical and Dental Refunds	246,000.00	0.00
21113124	Field (Practical Allowance)	65,845,139.00	0.00
21113126	Professional Allowances	75,000.00	0.00
21113128	Court Attire Allowance	8,100,000.00	0.00
21113129	Moving Expenses	7,194,000.00	0.00
21113131	Councillors Allowance	54,710,183.22	0.00
21114101	Honoraria	70,630,615.00	0.00
21114102	Hardship Allowance	129,035,000.00	0.00
21114105	Casual Labour Discretionary	1,220,000.00	0.00
21121101	Electricity	14,070,000.00	0.00
21121103	Food and Refreshment	30,465,400.00	0.00
21121108	Accommodation in Lieu of Quarters	2,731,000.00	0.00
21121110	Casual Labour Expenses	9,482,000.00	0.00
21212108	DONATION AND CONTRIBUTION to CF	1,089,000.00	0.00
22001101	Office Consumables (papers,pencils, pens and stationaries)	408,115,731.08	0.00
22001102	Computer Supplies and Accessories	60,918,058.00	0.00

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22001103	Printing and Photocopy paper	412,500.00	0.00
22001108	Newspapers and Magazines	2,800,000.00	0.00
22001109	Printing and Photocopying Costs	97,656,862.50	0.00
22001110	Computer Software - Use of goods and Services	780,000.00	0.00
22001112	Outsourcing Costs (includes cleaning and security services)	70,729,000.00	0.00
22001113	Cleaning Supplies - Use of goods and Services	17,995,000.00	0.00
22001114	Valuation of NCA	4,680,500.00	0.00
22002101	Electricity - Utilities Supplies and Services	43,232,708.00	0.00
22002102	Water Charges	21,704,656.50	0.00
22002105	Sewage Charges - Utilities Supplies and Services	1,239,000.00	0.00
22003102	Diesel	60,538,360.00	0.00
22004102	Drugs and Medicines	1,088,300.00	0.00
22006104	Uniforms and Ceremonial Dresses	3,620,000.00	0.00
22007102	Rent - Housing	61,965,000.00	0.00
22008103	Hiring of Training Facilities	8,499,000.00	0.00
22008104	Remuneration of Instructors	56,909,470.00	0.00
22008106	Contract based training services	2,000,000.00	0.00
22008108	Training Materials	218,704,847.72	0.00
22009102	Tuition Fees Training - Foreign	26,195,000.00	0.00
22009103	Upkeep Allowances	10,000,000.00	0.00
22009104	Research and Dissertation Training - Foreign	4,000,000.00	0.00
22010101	Air Travel TicketsTravel - In - Country	595,000.00	0.00
22010102	Ground travel (bus, railway taxi, etc)Travel - In - Country	91,700,517.07	0.00
22010104	Lodging/AccommodationTravel - In - Country	2,090,000.00	0.00
22010105	Per Diem - Domestic	206,392,280.60	0.00
22011104	Lodging/AccommodationTravel Out Of Country	280,000.00	0.00
22012101	Internet and Email connections	29,507,343.33	0.00
22012105	Advertising and Publication - Communication & Information	11,531,050.00	0.00
22012108	Satellite access services	216,000.00	0.00
22012109	Telephone Charges (Land Lines)	8,393,942.56	0.00
22012113	Subscription Fees	557,000.00	0.00
22013106	Technical Materials	751,800.00	0.00
22013111	Examination Expenses	115,237,566.00	0.00
22014101	Exhibition, Festivals and Celebrations	9,980,000.00	0.00
22014102	Catering Services	8,161,600.00	0.00
22014103	Accommodation Hospitality Supplies And Services	10,350,000.00	0.00
22014104	Food and Refreshments	91,663,440.00	0.00
22014105	Entertainment - Hospitality Supplies And Services	17,450,000.00	0.00
22014106	Gifts and Prizes	6,553,000.00	0.00
22019101	Cement, Bricks and Building Materials	154,000,514.89	0.00

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22019110	Outsource maintenance contract services - Buildings	93,207,813.00		0.00
22020101	Cement, bricks and construction materials	73,689,455.56		0.00
22021102	Tyres and Batteries	30,359,128.00		0.00
22021103	Panel and body shop repair materials and services	27,513,024.20		0.00
22021107	Outsource maintenance contract services - Vehicles and Transportation Equipment	510,000.00		0.00
22023105	Outsource maintenance contract services - Machinery, Equipment and Plant	19,202,900.00		0.00
22024101	Computers, printers, scanners, and other computer related equipment	18,179,000.00		0.00
22033301	Impairment of Receivable	58,326,199.00		0.00
23120102	Office buildings and structures	162,075,478.25		0.00
23120109	Telecommunications buildings and infrastructure Depreciation	53,855,049.93		0.00
23140101	Motor vehicles, Depreciation	42,382,463.60		0.00
23150124	Plant and Machinery Depreciation	4,631,583.38		0.00
23160163	Other Office equipment Depreciation	86,102,207.34		0.00
23160164	Office equipment Depreciation	23,460,439.74		0.00
23300101	Computer Software Amortization	4,885,134.92		0.00
28211124	Contribution to CF (15%)	10,000,000.00		0.00
28520204	consultancy fees	12,670,000.00		0.00
28520212	Registration Fees Expenses	4,455,000.00		0.00
28520305	Honorariums (expert opinion)	1,650,000.00		0.00
28520307	Sundry Expenses	1,907,100.00		0.00
28520310	Insurance Expenses	23,777,825.23		0.00
28520311	Burial Expenses	8,034,000.00		0.00
31121209	Telecommunications buildings and infrastructure Monetary	807,825,748.90		0.00
31121401	Acquisition of land Monetary	1,295,187,915.00		0.00
31121101	Motor vehicles, Monetary	690,584,480.65		0.00
31122124	Plant and Machinery	69,473,756.00		0.00
31122130	Office Furniture Monetary	777,410,000.00		0.00
31122176	Library Books Monetary	113,854,295.37		0.00
31123111	Office Furniture and Fittings Monetary	158,132,168.29		0.00
31123112	Other Office equipment Monetary	414,412,765.36		0.00
31124202	Office buildings and structures Non monetary	1,565,655,898.38		0.00
31124811	Office Furniture and Fittings Non Monetary	76,349,516.71		0.00
31126501	Motor vehicles, Disposal	0.00	48,000,000.00	
31132101	Computer Software Monetary	88,484,208.92		0.00
31221101	Consumables	84,716,948.00		0.00
31221102	Medical Supplies	16,794,348.00		0.00
31710110	Other Structure - WIP Monetary	1,565,655,898.38		0.00

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31710310	Other Structure - WIP Transfer	0.00	1,565,655,898.38
32171120	Imprest Receivable - Staff	19,192,119.14	0.00
32171122	Trade Receivables	43,453,180.00	0.00
32171201	Prepayment Consumables	11,569,896.10	0.00
32171202	Prepayments Assets - Monetary	5,250,000.00	0.00
32173101	Staff Loans Addition	6,571,225.80	0.00
33181102	Supplies of goods and services Addition	0.00	503,321,792.76
33181103	Staff Claim Addition	0.00	47,500.00
33181106	International Contribution Payable	0.00	1,190,000.00
33181108	Unapplied Deposit Account Addition	0.00	3,161,010.00
33181109	Deposit General	0.00	184,506,454.94
33182111	Recurrent Deferred Income Addition	2,914,605.00	0.00
33182154	Withholding Tax Payable Addition	0.00	1,083,140.20
33191111	Deferred Subvention Capital	0.00	2,914,605.00
61112102	Office buildings and structures Opening	7,624,091,154.94	0.00
61462102	Office buildings and structures Accumulated Depreciation	0.00	1,178,647,014.25
61462109	Telecommunications buildings and infrastructure Accumulated Depreciation	0.00	401,825,171.80
61465101	Motor vehicles,Accumulated Depreciation	0.00	588,063,190.71
61466124	Plant and Machinery Accumulated Depreciation	0.00	22,016,658.76
61466130	Office Furniture Accumulated Depreciation	0.00	551,542,099.48
61466176	Library Books Accumulated Depreciation	0.00	113,854,295.37
61466211	Office Furniture and Fittings Accumulated Depreciation	0.00	314,726,309.09
61466212	Other Office equipment Accumulated Depreciation	0.00	313,474,667.95
61481101	Computer Software Accumulated Impairment	0.00	88,484,208.92
62112106	Cash in hand	22,041,366.00	0.00
62123113	Recurrent Expenditure Cash Account	48,773,326.35	0.00
62123114	Development Expenditure Cash Account	2,914,605.00	0.00
62123115	Deposit Cash Account	184,506,454.94	0.00
62123124	Unapplied Cash Account	3,161,010.00	0.00
62123131	Owsource Collection Account -CRDB	675,300.00	0.00
62123135	BoT Owsource Collection Account	824,305,720.46	0.00
62123137	Owsource Reccurent Expenditure GF	89,793,268.91	0.00
62123138	Owsource Development Expenditure	20,116,087.50	0.00
62171202	Prepayments Assets - Monetary(Opening)	0.00	43,453,180.00
63181102	Supplies of goods and services Opening	308,130,139.37	0.00
63291101	Additional Capital Injected	0.00	721,322,798.00
63293101	Accumulated Surplus/Deficit Opening	0.00	10,984,277,721.98
63440101	Motor vehicles,Depreciation Disposal	38,400,000.00	0.00
		<b>22,492,313,195.09</b>	<b>22,492,313,195.09</b>

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**STATEMENT OF PERFORMANCE FOR THE YEAR ENDED AT 30 JUNE 2023**  
**ADMINISTRATION GENERAL**

**OBJECTIVE A:**

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

CODES & LINKAGES		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET										REMARKS ON IMPLEMENTATION
Target Code	M	P	R	Annual Progress	Estimated % completed	On Track	At Risk	Unknown	CUMULATIVE BUDGET (TZS)	CUMULATIVE ACTUAL EXPENDITURE (TZS)	% SPENT	
1	2	3	4	6	7	8	9	10	11	12	13	14
AOIS	/	/	/	Provision of Care and Support services to people living with HIV/ AIDS was done	90	/			13,160,000	6,381,219.00	48	

**OBJECTIVE B:**

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

CODES & LINKAGES		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET										REMARKS ON IMPLEMENTATION
Target Code	M	P	R	Annual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	

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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:**

**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				
DO1S	✓	✓	✓	Necessary facilities, incentives and entitlements enhanced by June 2022	Telephone Services, Electricity, water, incentives, Internet, email, communication and	98	✓			1,306,099,165.50	459,693,666.30	35	

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DO2S	/	/	/					95		/		370,000,000.00	225,899,076.00	61							
DO3S	/	/	/					90		/		552,650,000.00	337,099,773.00	61							
DO1C	/	/	/					60		/		251,300,000	206,293,708.00	82							

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**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				5	6	7	8	9	10	11	12	13	14	
D045	/	/	/	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.

CODES & LINKAGES		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET										REMARKS ON IMPLEMENTATION			
Target Code	M	P	R	ANNUAL PHYSICAL TARGET	Actual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE		% SPENT		
1	2		3	4	5	6	7	8	9	10	11	12	13	14	
E01S	✓	✓	✓	Internal Audit functions of the Institute facilitated and maintained by June 2022	Internal Audit reports were produced and Audit 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.

CODES & LINKAGES		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						REMARKS ON IMPLEMENTATION					
Target Code	M	P	R	Actual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
EO25	/	/	/	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	Actual Progress	Estimated % completed	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					REMARKS ON IMPLEMENTATION	
	M	P	R				On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE		% SPENT
1	2	3	4	5	6	7	8	9	10	11	12	13	14
E03S	/	/	/	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	/			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.

CODES & LINKAGES		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET										REMARKS ON IMPLEMENTATION	
Target Code	M	P	R	Target description	Actual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
DO75	f	f	f	Human resources and administrative operations planned, organized, controlled and coordinated by June 2022	Personal Emoluments were prepared and paid, administrative operations were planned, Organized, controlled and coordinated.	95	f			100,950,000	76,812,050	76	
GO15	f	f	f	Gender and environmental issues in the Institute addressed and mainstreamed by June 2022	Gender and environmental issues were addressed and mainstreamed.	70	f			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							REMARKS ON IMPLEMENTATION			
Target Code	M	P	R	Target description	Actual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	
1													
HOIS *	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	14

**DEPARTMENT OF JUDICIAL AND LEGAL STUDIES**

**\*OBJECTIVE C:**

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

CODES & LINKAGES		ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET							REMARKS ON IMPLEMENTATION			
Target Code	M	P	R	Target description	Actual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	

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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	

**DEPARTMENT OF ACADEMIC ADMINISTRATION AND ADMISSIONS**  
**OBJECTIVE C:**  
**OBJECTIVE DESCRIPTION: Training, Learning Environment, Research and Consultancy Capacity Improved.**

Target Code	CODES & LINKAGES				ANNUAL PHYSICAL TARGET	Actual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	REMARKS ON IMPLEMENTATION
	M	P	R	R										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
CO25	/	/	/	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								REMARKS ON IMPLEMENTATION
	M	P	R			Actual Progress	Estimated % completed	On track	At Risk	Unknown	CUMULATIVE BUDGET	CUMULATIVE ACTUAL EXPENDITURE	% SPENT	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
CO4S	/	/	/	Number of trained Judicial and non - Judicial staff increased to 1000 by June 2022	Judicial and non - Judicial Staff were trained	80	/			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**

CODES & LINKAGES	ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET										REMARKS ON IMPLEMENTATION	
		Target Code	M	P	R	Target description	Actual Progress	Estimated % completed	On track	At Risk	Unknown		CUMULATIVE BUDGET
1	2	3	4	5	6	7	8	9	10	11	12	13	14
IO1D	/	/	/	Infrastructure 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	