

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Institute of Judicial Administration (IJA), which comprise the statement of financial position as at 30 June 2021, 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 Institute of Judicial Administration (IJA) as at 30 June 2021, 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 [R.E.2020].

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 Auditor's Responsibilities for the audit of the financial statements section of my report. I am independent of 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 Director's Report, and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

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.
- 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 benefits of such communication.

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

Further, Section 48(3) of the Public Procurement Act, 2011(as amended by Public Procurement (Amendment) Act, 2016) 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

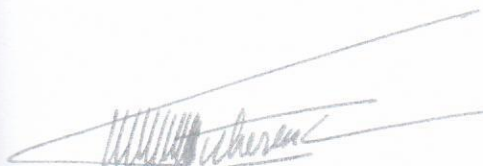
Compliance with the Public Procurement Laws in Tanzania

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

I performed a compliance audit on procurement of works, goods and services in the Institute of Judicial Administration(IJA) for the financial year 2020/21 as per the Public Procurement Laws in Tanzania.

Conclusion

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


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



March 2022

2.0 FINANCIAL STATEMENTS

FINANCIAL STATEMENTS

THE PRINCIPAL
OFFICE OF THE
COMPTROLLER AND
AUDITOR GENERAL
1000 - 1000
1000 - 1000
1000 - 1000
1000 - 1000
1000 - 1000

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION
LUSHOTO



FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30TH JUNE, 2021

THE PRINCIPAL,
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO,
P.O.BOX 20,
LUSHOTO – TANZANIA,
TEL: +255-27-2660133
FAX: +255-27-2660021
WEBSITE: www.ija.ac.tz

INDEX TO ACCOUNTS

	PAGE
GOVORNING COUNCIL REPORT.....	1
PRINCIPAL'S STATEMENT.....	17
DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS.....	18
COMMENTARY ON THE FINANCIAL STATEMENTS.....	19
STATEMENT OF FINANCIAL POSITION.....	24
STATEMENT OF FINANCIAL PERFORMANCE.....	25
STATEMENT OF CHANGES IN NET ASSETS.....	26
CASH FLOW STATEMENT.....	27
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS...	28
NOTES TO THE ACCOUNTS.....	30
STATEMENT OF PERFORMANCE.....	52

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

GOVERNING COUNCIL REPORT FOR THE PERIOD ENDED 30 JUNE 2021

1. INTRODUCTION

On behalf of the Institute's Governing Council, I am pleased to present our report for the period ended at 30 June 2021. The Governing Council Report and the Audited Financial Statements for the period then ended disclose the affairs of the Institute of Judicial Administration Lushoto.

2. HISTORICAL BACKGROUND

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

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

Vision

To become a center 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' behavior as IJA interacts with stakeholders in providing services:

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

4. PRINCIPAL FUNCTIONS OF THE INSTITUTE

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

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

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

5. THE GOVERNING COUNCIL

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

i. COMPOSITION OF THE INSTITUTE’S COUNCIL

The members of the Governing Council of the Institute at the date of this report and who have served during the year 2020/21, except where otherwise stated, are:

S/NO	NAME	INSTITUTION	STATUS
1	Hon. Mr. Justice Dr. Gerald A.M. Ndika (PhD in Law) -Aged 53 years old	Justice of Appeal, Judiciary of Tanzania	Chairman
2.	Hon. Judge Dr. Fauz Twaib (PhD in Law) - Aged 61 years old.	Retired High Court Judge	Member
3	Hon Judge Gerson Mdemu (LLM) -Aged 52 years old.	High Court Judge	Member
4	Ms. Tunu E. Temu - (LLB) -Aged 49 years old	Principal State Attorney, Attorney General Chambers	Member
5	Ms. Enziel W. Mtei (MA in Global Governance) - Aged 57 years old.	Secretary to Judicial Service Commission	Member
6	Mr. Daniel E. Gwaatema (Certificate in Law) -Aged 21 years old.	IJASO President, Institute of Judicial Administration Lushoto	Member
7	Ms. Hanipha H. Nyanza - (MSc in Procurement and Supplies Chain Management) - Aged 49 years old.	Head - PMU - Institute of Judicial Administration Lushoto.	Member
8	Hon. Justice Dr. Paul F. Kihwelo (PhD in Law) -Aged 51 years old.	Principal, Institute of Judicial Administration Lushoto	Secretary

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

ii. THE TOP EXECUTIVE AND MANAGEMENT COMMITTEE

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

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

6. AUDIT COMMITTEE MEMBERS 2020/21

6.1 Audit Committee

Regulation 30(1) of the Public Finance Regulations 2001(revised 2004) and Regulation 116 of the Public Audit Regulations 2009 requires an Audit Committee to be established at every government entity. During the year the Institute of Judicial Administration Lushoto had its own Audit Committee with four members appointed by the Principal.

6.2 Members

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

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

As pointed out in 3.1 above, four members were appointed by the Principal and 1 member was appointed by Permanent Secretary to the Treasury. Two of them are the senior IJA staff and the other two came from outside the institute. The chairperson who comes from outside the institute was selected among the appointed Audit Committee members. The existing Audit Committee members are as shown below:

6.3 ROLES AND RESPONSIBILITIES OF THE COMMITTEE

The duties of the Committee include review of IJA-Lushoto financial statements, review of the risk management framework, review of the adequacy of the internal control structure and system through internal and external Audit functions, review of the findings and recommendations of the internal and external Audit and the management responses thereto, review of the implementation of the internal and external Audit recommendations accepted by the management and review of the effectiveness of the system for monitoring IJA-Lushoto compliance with relevant laws, regulations and policies as per the Public Finance Act 2001 (revised 2004), Public Finance Regulation Number 30 of 2001 (revised 2004) and IJA Lushoto Act Cap 405.

7. MANAGEMENT COMMITTEE - 2020/21

In his day-to-day activities, the Principal is assisted and advised by a team of Senior Managers who constitute the Management Committee. In 2020/21 the Committee composed of the following officers:

S/NO.	NAME	TITLE	STATUS
1	The Hon. Justice Paul F. Kihwelo (PhD)	Principal	Chairman
2	Mr. Goodluck P. Chuwa	Deputy Rector - Academic, Research and Consultancy	Member
3	Prof. Fatihya A. Massawe	Deputy Rector - Planning, Finance and Administration	Member
4	Ms. Hamisa Mwenegoha	Acting Head - Admissions and Registration Department	Member
5	Mr. Thomas M. Mwikuka	Dean of Students	Member
6	Ms. Helena R. Gabriel	Acting Head - Legal Studies Department	Member

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

7	Mr. Zakayo M. Konyagi	Chief Accountant	Member
8	Ms. Hanipha H. Nyanza	Head - Procurement Management Unit	Member
9	Mr. Halid M. Magenda	Human Resources and Administrative Manager	Secretary

8. 2020/21 - PROGRAMS

In 2020/21, the Institute offered three academic programs as follows:

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

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

9. REVIEW OF THE 2020/21 ACADEMIC ACTIVITIES

In the academic year 2020/21, the Institute had 944 students for the three programs as follows:-

- (i) Certificate in Law (NTA Level 4) **465** students
- (ii) First year Diploma in Law (NTA Level 5) **259** students;
- (iii) Second year Diploma in Law (NTA Level 6) **220** students.

10. STAFF IN 2020/21

In accordance with the Act the institute's staff comprised of the academic and administrative staff. In the academic year 2020/21 there were **24** members of academic staff and **72** administrative staff.

11. CORPORATE GOVERNANCE

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

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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.

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

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

12. FINANCIAL PERFORMANCE FOR THE YEAR 2020/21

During the period ended at 30 June 2021 the Institute realized a DEFICIT of TZS 244,216,983.61. The deficit was a result of less fees collected from students and Judicial training programs conducted during the year as well as other internal revenue earning sources.

13. FUTURE PLANS OF THE INSTITUTE

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

14. OWNERSHIP

The Institute is wholly Government owned.

15. SOLVENCY

The applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. I have the reasonable

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

expectation that the Institute has adequate resources to continue with operations for the foreseeable future.

16. RELATED PARTY TRANSACTIONS

The related party transactions during the stated period involved payments of entitlements to members of the Governing Council and Management members while executing different duties of the Institute at different times. For the Institute, key Management include the Principal, Deputies and Heads of Departments and Sections. Some of the Institute's transactions are with related parties and the effects of these are reflected in the financial statements.

17. EMPLOYEES WELFARE

Management - Employees relationship

The number of employees as at 30 June 2021 was ninety six (96). The relationship between the employees and Management was good. There were no unresolved complaints.

i. Training Facilities

When presenting its annual budget for the year 2020/21, the Institute set aside a sum of **TZS 251,300,000/=** for staff training in order to improve employees' technical skills and hence effectiveness. Training programs have been and are continually being developed to ensure employees are adequately trained at all levels. All employees have some form of annual training to upgrade skills and enhance competencies. During the year under review sixty one (61) members of staff went for long-term, short-term, seminars and workshops training programs. A number of in-house training programs were undertaken too.

ii. Persons with Disabilities

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

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

iii. Employees Benefit Plan

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

iv. Medical Assistance

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

18. SUCCESSES ACHIEVED DURING THE YEAR 2020/21

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(revised 2004), which acts as an overseer of all activities done by the Institute. The Audit Committee is composed of five (5) members, three (3) of them including the Chairman comes from outside the Institute. The functions of this Committee are as stipulated in Reg. 32(1) of The Public Finance Regulations 2001.

In ensuring that the Audit Committee and the Internal Audit Unit undertakes their duties effectively, the Institute has also the Audit Committee Charter and Internal Audit Charter as working tools to support the Internal Audit functions. In addition to that, the Institute has recruited an Internal Audit Assistant 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 which provide training services of which IJA signed Memoranda of understanding (MOU) for collaborating with them in different areas and sharing experience. The said institutions include; Eastern and Southern African Management Institute (ESAMI), NFT Consult Tanzania Limited, The Law school of Tanzania (LST), the Open University of Tanzania (OUT), Tanzania Global Learning Agency (TaGLA), Mzumbe University (MU) and South African Judicial Education Institute (SAJEI).

iii. Students Enrolment

During the year 2020/21, the Institute's enrollment increased by 8% to 943 students from 873 students in the Academic year 2019/20 to 944 in the Academic year 2020/21.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

It is our expectation that enrollment trend will increase for the subsequent years subject to an expansion of existing infrastructures and creating the new ones including the ongoing construction project of the male students hostel, which after its completion, will be able to accommodate about 300 students.

iv. Publication of different materials

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

v. Strengthening of Income Generation Unit

In strengthening its internal sources of revenue, the Institute continued to empower its Income Generation Unit (IGU) which is responsible for coordinating all activities that are related with the creation, supervision and improvement of internal sources of revenue.

19. CHALLENGES EXPERIENCED DURING THE YEAR 2020/21

During the year 2020/21 the Institute experienced several challenges which, inter alia, include the following-

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

20. STRATEGIES TO OVERCOME CHALLENGES FACED BY THE INSTITUTE

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

- i. The Institute in collaboration with the Judiciary of Tanzania and Ministry of Constitutional and Legal Affairs will continue to work together in order to overcome the budget deficit especially development budget which is the leading constraint in implementing the Institute's development projects;
- ii. The Institute will continue with its efforts to expand internal sources of revenue including designing of more Judicial Training programs to Judicial and Non Judicial staff, short courses and attraction of consultancies and research projects;
- iii. The Institute will continue to make follow ups to the President's

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Office - Public Service Management in order to have employment permits to fill the current vacant posts;

- iv. The Institute will continue to maintain its motor vehicles and Machineries for its smooth running of its activities.

12. CONCLUSION

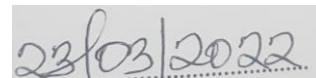
Finally, on behalf of the Governing Council, I thank all stakeholders for their support in the year 2020/21, specifically the Judiciary of Tanzania for its continued support, Ministry of Constitutional and Legal Affairs for the unconditional support, students for their trust and loyalty, staff for their acceptance of the changes we are implementing, management for their outstanding commitment and the Government for its support, trust and cooperation.

It is my sincere hope and I am optimistic that the Institute will experience another successful year in 2021/22.

By Order of the Governing Council



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



Date

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

The Institute's Principal 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 No. 6 of 2001 Section 25(2) & (4) (as revised in 2004) and The Institute of Judicial Administration Lushoto Act. No.3 of 1998, 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 2021.

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 No. 9 of 2011 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 No. 6 of 2001 (as revised in 2004) and its Regulations, and Guidelines issued or may be issued from time to time by Paymaster General and Accountant General.

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

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 Sec. 26-37 of the Public Finance Act, Cap. 348 [R.E 2020] and Public Audit Act, Cap. 418.

Hon. Justice Paul F. Kihwelo (PhD)

Date

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

22 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS

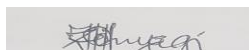
The National Board of Accountants and Auditors (NBAA) according to the powers conferred under the Auditors and Accountants (Registration) Act, Cap 286 [RE.2002], requires financial statements to be accompanied with a declaration issued by the Head of Finance and Accounts responsible for the preparation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

It is the duty of a Professional Accountant to assist the Governing Body to discharge the responsibility of preparing financial statements of the entity showing a true and fair view of the entity's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Council under the Governing Council's statement.

I, **Zakayo Konyagi**, being the Head of Finance and Accounts Department of the Institute of Judicial Administration Lushoto do hereby acknowledge my responsibility of ensuring that the financial statements for the year ended at 30 June 2021 have been prepared in compliance with applicable Accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of the Institute of Judicial Administration Lushoto as on that date and that they have been prepared based on properly maintained financial records.

Signed by:



Position:

CHIEF ACCOUNTANT

NBAA Membership NO.

ACPA 2736

Date:



23. COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AT 30 JUNE 2021

1.1 INTRODUCTION.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

The Financial Statements for the Institute of Judicial Administration Lushoto provide a record of the Institute's financial performance for the period ended 30 June 2021. Financial Statements for the year 2020/21 provide a comparative analysis of previous financial year 2019/20. The Financial Statements have been prepared in accordance with the provisions of the Public Finance Act, 2001 (RE.2004) with compliance to IPSAS.

1.2 FINANCIAL POSITION

1.2.1 ASSETS

i. Cash and Cash Equivalents

Cash and cash equivalents for the year ended 30 June 2021 was TZS 1,314,247,498 as compared to TZS 1,193,999,184.39 for the year ended 30 June 2020 which resulted into a decrease of TZS 120,248,313.61 equivalent to 10%.

ii. Receivables

There was a decrease in receivables from TZS 308,811,889.66 for the year ended 30 June 2021 as compared to TZS 354,427,795.01 for the year ended 30 June 2020 which resulted into the decrease of TZS 45,615,905.35 equivalent to 13%.

iii. Inventory

The Institute of Judicial Administration Lushoto had TZS 88,658,939.86 closing balance of inventory for the year ended 30 June 2021 as compared to TZS 126,761,892 which resulted into decrease of TZS 38,102,952.14 equivalent to 30%.

iv. Property, Plant and Equipment (PPE)

The Institute of Judicial Administration Lushoto for the year ended 30 June 2021, PPE had a net book value of TZS 8,931,793,870.12 compared to TZS 9,137,684,081.32 for the year ended 30 June 2020 which resulted into a decrease of TZS 205,890,211.20 equivalent to 2%. The reported Net Book Value is based on Historical Cost of IJA Non-Current Assets.

v. Work in Progress (WIP)

Work in Progress (WIP) increased from TZS 1,557,892,622.33 in the year 2019/20 to TZS 1,565,655,898.33 in the year 2020/21 which resulted into an increase of TZS 7,763,276 equivalent to 0.0%. The increase in WIP was due to additional cost of building male hostel block. The value of WIP has been extracted from Note 2 to Note 3.

vi. Intangible Assets

The Institute of Judicial Administration Lushoto reported TZS 16,967,626.94 as intangible assets for the year ended 30 June 2021 as compared to TZS 34,664,469.13 for the year ended 30 June 2020 which was originated from accounting software's

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

(Sage Pastel, COLLAC and Students Academic Registration Information system) which resulted into a decrease of TZS 17,696,842.19 equivalent to 51%.

1.2.2 LIABILITIES

i. Trade Payables

The Institute of Judicial Administration Lushoto had a closing balance of TZS 183,221,925.82 as outstanding trade payables for the year ended 30 June 2021 as compared to TZS 139,729,084.97 for the year ended 30 June 2020. Increase in trade payables in financial year 2020/21 comprised of claims from different suppliers of TZS 43,492,840.85 equivalent to 31%. The increase in Trade payables was due to unpaid suppliers at the end of the year.

ii. Other Payables

During the period ended 30 June 2021, the Institute of Judicial Administration Lushoto had a closing balance of TZS 162,697,245 compared to TZS 141,267,423.01 for the year ended 30 June 2020 which resulted into an increase of TZS 21,429,821.47 equivalent to 15%.

iii. Taxpayers' Fund

Taxpayers fund as at 30 June 2021 amounted to TZS 721,322,798. This represents initial residual value or capital expenditure.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1.3. FINANCIAL PERFORMANCE

1.3.1 REVENUE

i. Revenue From Non - exchange Transactions

During the year ended 30 June 2021, The Institute of Judicial Administration Lushoto received from Treasury the total Government Subvention of TZS 2,597,761,425 as compared to TZS 2,502,727,096 for the year ended 30 June 2020. The Government Subvention comprised of Personal Emoluments (P.E.) and Other Charges (O.C) which resulted into an increase of TZS 95,034,329 equivalent to 4%.

ii. Revenue From Exchange transactions

In the financial year ended 30 June 2021 the revenue collected from internal sources (Revenue from exchange transactions) was TZS 2,132,655,465 as compared to TZS 1,659,234,634.52 for the year ended 30 June 2020. The increase of TZS 473,420,830.48 was due to increase in student's enrollment, conduct of short courses and Continuing Judicial Training programs, equivalent to 29%.

iii. Other Revenue

In the financial year ended 30 June 2021 other revenues collected from various internal sources was TZS 742,908,941.71 as compared to TZS 537,676,858.50 for the year ended 30 June 2020 which resulted into an increase of TZS 205,232,083.21 equivalent to 38%. The increase was a result of funds received from UNICEF, FAO and PACT Tanzania projects to finance training programs during the year.

1.3.2 EXPENSES

i. Wages, Salaries & Employee Benefits

Amount spent for Wages, Salaries and Employee Benefits for the year 2020/21 was TZS 2,227,761,425 as compared to TZS 2,132,727,096 for the year ended 30 June 2020 that resulted into an increase of TZS 95,034,329 equivalent to 4%.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

ii. Staff Welfare and Incentives

The Institute Of Judicial Administration Lushoto for the year ended 30 June 2021 spent TZS 567,751,875 for staff welfare and incentives as compared to TZS 451,330,426 for the year ended 30 June 2020 which resulted into an increase of TZS 116,421,449 equivalent to 26%.

iii. Operating Expenses

In the financial year 2020/21 the Institute Of Judicial Administration Lushoto spent TZS 818,784,470 for operating expenses as compared to TZS 595,165,505.95 for the year ended 30 June 2020 that resulted into an increase of TZS 223,618,964.05 equivalent to 38%.

iv. Administrative expenses

The Institute of Judicial Administration Lushoto for the year ended 30 June 2021 spent TZS 1,561,285,245.93 as compared to TZS 1,394,382,888.63 for the year ended 30 June 2020 that resulted into an increase of TZS 166,902,357.30 equivalent to 12%.

v. Depreciation Expenses

For the Financial year ended 30 June 2021, Institute of Judicial Administration Lushoto recognized depreciation expenses of TZS 512,962,957.20 as compared to TZS 502,622,075.51 for the year ended 30 June 2020 resulted into a increase of TZS 10,340,881.69 equivalent to 2%.

Loss on Disposal of PPE

During the year ended 30 June 2021, the Institute of Judicial Administration Lushoto realized a loss on disposal of PPE (Motor Vehicle) of TZS 1,300,000, due to difference in Net Book Value of TZS 9,600,000 compared to cash proceeds of TZS 8,300,000

vi. Amortization Expenses

For the Financial year ended 30 June 2021, Institute of Judicial Administration Lushoto recognized amortization expenses of TZS 17,696,842.19 as compared to TZS 17,696,842.19 for the year ended 30 June 2020. There were no any additional software bought during the year.

vii. Deficit for the period

During the year ended 30 June 2021 the Institute of Judicial Administration Lushoto had a deficit of TZS 244,216,983.61 as compared to the deficit of TZS 414,286,245.26 for the year ended 30 June 2020 which resulted into an

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

decrease of TZS 170,069,261.65 equivalent to 41%. The deficit was caused by depreciation and amortization expenses charged for the year.

1.4. CASH FLOWS

i. Cash flows from operating activities

In financial year ended 30 June 2021 additional amount of TZS 236,384,335.61 was generated from Operating activities as compared to TZS 262,773,605.12 generated from operating activities for the year ended 30 June 2020 which resulted into a decrease of TZS 26,389,269.51 equivalent to 10%.

ii. Cash flows from Investing Activities

The Institute of Judicial Administration Lushoto for the year ended 30 June 2021 spent total amount of TZS 116,136,022 to finance investing activities as compared to TZS 26,586,771.26 for the year ended 30 June 2020. The increase of TZS 89,599,250.74 equivalent to 34% was a result of purchase of Property, Plant and Equipment.

iii. Cash flows from financing activities

For the year ended at 30 June 2021 the Institute spent nothing on financing activities.

1.1. COMPARISON OF BUDGET AND ACTUAL AMOUNTS

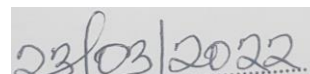
Actual amount

The Final budget for the year ended 30 June 2021 was TZS 8,215,670,440 and its actual amount received was TZS 6,751,349,574.58 equivalent to 82%.



Hon. Justice Paul F. Kihwelo (PhD)

ACCOUNTING OFFICER

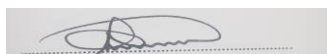


Date

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

ASSETS	NOTE	2020/21 TZS	2019/20 TZS
Current Assets			
Cash and Cash Equivalents	11	1,314,247,498	1,193,999,184.39
Students and Other Receivables	12	308,811,889.66	354,427,795.01
Inventories	13	88,658,939.86	126,761,892
Total Current Assets		1,711,718,327.52	1,675,188,871.40
Non - Current Assets			
Property, Plant and Equipment	14	8,931,793,870.12	9,137,684,081.32
Capital Work in Progress	15	1,565,655,898.33	1,557,892,622.33
Intangible Assets	16	16,967,626.94	34,664,469.13
Total Non - Current Assets		10,514,417,395.39	10,730,241,172.78
Total Assets		12,226,135,722.91	12,405,430,044.18
Current Liabilities			
Trade and other Payables	17	183,221,925.85	139,729,084.97
Other Payables	18	162,697,245	141,267,423.53
Total Current Liabilities		345,919,170.82	280,996,508.50
Total Liabilities		345,919,170.82	280,996,508.48
Net assets		11,880,216,552.09	12,124,433,535.70
Net assets			
Taxpayers Fund		721,322,798	721,322,798
Accumulated Surpluses		11,158,893,754.09	11,403,110,737.70
Total Net assets		11,880,216,552.09	12,124,433,535.70



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



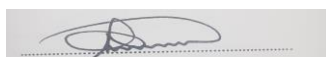
Hon. Justice Dr. Paul F. Kihwelo
 SECRETARY

DATE 23/03/2022

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED AT 30 JUNE 2021

REVENUE	NOTE	2020/21 TZS	2019 /20 TZS
Revenue from Non-Exchange Transactions	2	2,597,761,425	2,502,727,096
Revenue from Exchange Transactions	3	2,132,655,465	1,659,234,634.52
Other Revenue	4	742,908,941.71	537,676,858.50
Sub total		2,875,564,406.71	2,196,911,493.02
TOTAL REVENUE		5,473,325,831.71	4,699,638,589.02
EXPENSES			
Wages, Salaries & Employee Benefits	5	2,227,761,425	2,132,727,096
Staff Welfare and Incentives	6	567,751,875	451,330,426
Operating Expenses	7	818,784,470	595,165,505.95
Administrative Expenses	8	1,561,285,245.93	1,394,382,888.63
Depreciation Expenses\	9a	512,962,957.20	502,622,075.51
Loss on Disposal of PPE	9b	1,300,000	-
Amortization Expenses	10	17,696,842.19	17,696,842.19
Transfer to Consolidated Fund		10,000,000	20,000,000
TOTAL EXPENSES		5,717,542,815.32	5,113,924,834.28
DEFICIT FOR THE YEAR		(244,216,983.61)	(414,286,245.26)



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



Hon. Justice Dr. Paul F. Kihwelo
 SECRETARY

DATE 23/03/2022

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021

2019/20	Note	Taxpayers' Fund TZS	Accumulated Surplus/(Deficit) TZS	Restated Total TZS
At start of the Year (01.07.2019)		721,322,798	11,817,396,982.96	12,538,719,780.96
Deficit for the year		<u>-</u>	<u>(414,286,245.26)</u>	<u>(414,286,245.26)</u>
At end of the Year (30.06.2020)		<u>721,322,798</u>	<u>11,403,110,737.70</u>	<u>12,124,433,535.70</u>
2020/21				
At start of the Year (01.07.2020)		721,322,798	11,403,110,737.70	12,124,433,535.70
Deficit for the year		<u>-</u>	<u>(244,216,983.61)</u>	<u>(244,216,983.61)</u>
At end of the Year (30 June 2021)		<u>721,322,798</u>	<u>11,158,893,754.09</u>	<u>11,880,216,552.09</u>



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




Hon. Justice Dr. Paul F. Kihwelo
 SECRETARY


DATE 23/03/2022

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

CASH FLOW STATEMENT FOR THE PERIOD ENDED AT 30 JUNE 2021 - DIRECT METHOD

		2020 /21	2019 /20
CASH FLOWS STATMENT FROM OPERATING ACTIVITIES:		TZS	TZS
RECEIPTS:			
Revenue from Non-Exchange Transactions	2	2,597,761,425	2,502,727,096
Revenue from Exchange Transactions	22.1	2,411,475,228.10	1,644,294,919.03
Receipts from short -Course income	22.2	800,589,340	1,207,020
Receipts from applications	22.3	9,561,724	1,427,002.50
Receipts from staff imprest refund	4	146,387,915.77	12,305,692
Other Revenue (Cash inflows)	20.1	777,273,941.71	537,676,858.50
TOTAL RECEIPTS		6,743,049,574.58	4,699,638,588.03
PAYMENTS:			
Wages, Salaries & Employee Benefits	5	2,227,761,425	2,132,727,096
Staff Welfare & Incentives	6&19	567,751,875	280,044,426
Operating Expenses:	7&19	697,770,610.40	577,464,581.50
Administrative Expenses:	8&19	1,414,610,120.08	1,426,628,879.41
Contribution to Treasury Registrar		10,000,000	20,000,000
Other Payments	20.2	1,588,771,208.49	-
TOTAL PAYMENTS		6,506,665,238.97	4,436,864,982.91
NET CASH FLOWS FROM OPERATING ACTIVITIES (A)		236,384,335.61	262,773,605.12
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property, Plant and Equipment	14	(116,672,746)	(11,798,000)
Sales of Property, Plant and Equipment	15	8,300,000	-
Addition cost for Work in progress	16	(7,763,276)	(9,315,931.26)
Purchase of Intangible Assets - Addition cost		-	(5,472,840)
NET CASH USED IN INVESTING ACTIVITIES (B)		(116,136,022)	(26,586,771.26)
CASH FLOWS FROM FINANCING ACTIVITIES:			
NET CASH flows FROM FINANCING ACTIVITIES (C)		-	-
Net cash & cash equivalents for the year (A+B+C)		120,248,313.61	236,186,833.86
Cash & Cash Equivalents at start	11	1,193,999,184.39	957,812,350.53
NET CASH & CASH EQUIVALENTS AT END		1,314,247,498	1,193,999,184.39


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



Hon. Justice Dr. Paul F. Kihwelo
SECRETARY

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

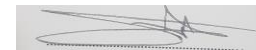
Statement of Comparison of Budget and Actual Amounts						
for the Year Ended at 30 June 2021						
Detailed	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Performance difference	Variance
	TZS	TZS	TZS	TZS	TZS	%
Revenue						
Net cash at start b/d				1,193,999,184.39		
Government Subvention						
Personal Emoluments (PE)	3,362,702,940	-	3,362,702,940	2,227,761,425	(1,134,941,515)	34
Other Charges (OC)	370,000,000	-	370,000,000	370,000,000	-	0
Donor Funds-FAO	-	-	-	64,565,480	64,565,480	0
Donor Funds-UNICEF	197,717,000	-	197,717,000	79,817,200	(117,899,800)	60
Donor Funds-UNESCO	-	-	-	34,365,000	34,365,000	60
Donor Funds-PACT	-	-	-	472,226,539	472,226,539	0
Total	3,930,419,940	-	3,930,419,940	3,248,735,644	(681,684,296)	
Internal Sources						
Students fees	1,800,000,000	-	1,800,000,000	2,411,475,228	611,475,228	34
Short course income	1,779,099,500	-	1,779,099,500	800,589,340	(978,510,160)	55
Accommodation	357,580,060	-	357,580,060	245,477,301	(112,102,759)	31
Other sources	348,570,940	-	348,570,940	45,072,061.58	(303,498,878.42)	87
Total	4,285,250,500	-	4,285,250,500	3,502,613,930.58	(782,636,569.42)	18
Total Revenue	8,215,670,440	-	8,215,670,440	6,751,349,574.58	(1,565,273,138.84)	
Total Fund Available	-	-	-	7,945,348,758.97		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Expenses						
Wage, Salaries & Employee Benefits	3,362,702,940	-	3,362,702,940	2,227,761,425	(1,134,941,515)	34
Staff welfare and Incentives	701,122,585	-	701,122,585	567,751,875	(133,370,710)	19
Operating expenses	907,335,110	-	907,335,110	697,770,610.40	(209,564,499.60)	23
Administrative Expenses	2,515,792,805	-	2,515,792,805	2,979,205,601.57	463,412,796.57	18
IJA Funded Development Projects	531,000,000	-	531,000,000	-	(531,000,000)	100
Transfer to Consolidated Fund	0	-	0	10,000,000	10,000,000	0
Donor Funds-FAO	-	-	-	89,137,925	89,137,925	0
Donor Funds-UNICEF	197,717,000	-	197,717,000	59,473,824	(138,243,176)	70
Total Expenses	8,215,670,440	-	8,215,670,440	6,631,101,260.97	(1,584,569,179.03)	
Net cash at end	-			1,314,247,498		



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



Hon. Justice Dr. Paul F. Kihwelo
SECRETARY

DATE: 23/03/2022

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

29. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AT 30 JUNE 2021

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 No. 3 of 1998, Cap 405 RE 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

TPB 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 2021

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 CHEMBERS
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 2020/21 were submitted to CAG on 23 August 2021 and will be authorized for issue on 31 March 2022 by the Principal.

3. BASIS OF PREPARATION

The Financial Statements of the Institute have been prepared in accordance with Public Finance Act No. 6 of 2001 (revised 2004) and comply with the requirements of International Public Sector Accounting Standards (IPSAS) accrual based system. 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.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 include 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.

The Institute's immovable properties (buildings) are subsequently measured at fair value less accumulated depreciation on buildings and impairment losses recognized after the date of the revaluation. The valuation is performed by external independent values.

Any revaluation surplus is recorded in other comprehensive income and hence, credited to the Asset.

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

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Revaluation of the Institute's immovable property is required to be conducted every five years. The valuation of the Institute's immovable assets was made based on open market values. However, where market data were not easily available, reliable depreciated replacement cost was adopted. This basis is in line with International Valuation Standards.

Depreciation is charged to profit or loss on a straight-line basis to write off the cost of property and equipment to their residual values over their expected useful lives. These residual values and expected useful lives are re-assessed on an annual basis and adjusted for prospectively, if appropriate. The review of residual values takes into account the amount that the Institute would currently obtain on disposal of the asset after deducting the estimated cost of disposal if the asset were already of the age and condition expected at the end of its useful or economic life (whichever is earlier).

7. INTANGIBLE ASSETS

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

Intangible assets consist of computer application software and computer application license

packages. Intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

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

8. DEPRECIATION/AMORTIZATION OF PPE AND INTANGIBLE ASSETS

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

Estimated Useful Life (EUL)

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

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

9. INVENTORIES

Inventories are measured at Lower of cost and replacement cost. The cost of inventories comprise 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 UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 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.

During the year ended at 30June 2021, the Institute of Judicial Administration Lushoto spent TZS 9,190,000 to finance the activities of COVID 19.

12. MAJOR VARIANCES IN THE STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

The table below shows the major variance in absolute and percentage terms of items shown in the Statement of comparison of Budget and Actual Amounts:

REVENUE FROM GOVERNMENT SUBVENTION

S/N	DESCRIPTION	VARIANCES	%	EXPLANATIONS
1	Personal Emoluments (P.E)	(1,207,510,533)	30	No new appointments and no new vacant posts were filled during the year under review.
2	Donor funds - FAO	64,565,480	-	Funds were not budgeted but were received during the financial year under review.
3	Donor Funds- UNICEF	(83,534,800)	42	UNICEF released less amount than it was budgeted to finance training on Juvenile Justice frontline workers.
4	Donor funds - PACT Tanzania	442,226,539	-	Funds were not budgeted but were received during the financial year under review.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

INTERNAL SOURCES

S/N	DESCRIPTION	VARIANCES	%	EXPLANATIONS
5	Students fees	(721,812,900)	40	Few number of students were enrolled than what was expected or budgeted.
6	Short courses Income	(948,510,160)	53	Few number of trainings were conducted due to the effect of COVID 19 pandemic.
7	Accommodation	(212,750,660)	59	Lack of accommodation facilities to accommodate all registered students due to non-completion of construction of Male hostel.
8	Other Sources	(275,686,674)	79	Few other revenue earning sources which did not meet the budgeted amount.

EXPENDITURE

S/N	DESCRIPTION	VARIANCES	%	EXPLANATIONS
8	Civil Servants Contracts	(1,119,084,090)	33	No new appointments and no new vacant posts were filled during the year under review.
9	Staff welfare and Incentives	(364,358,185)	52	Own source funds declined due to decline in number of enrolled students.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

10	Operating expenses	(176,117,142)	37	Own source funds declined due to decline in number of enrolled students.
11	Administrative expenses	(792,166,979)	31	Own source funds declined due to decline in number of enrolled students.
12	IJA Funded Development Projects	(531,000,000)	100	Funds were not set aside to implement development projects due to its insufficiency.
13	Implementation of FAO project	89,137,925	-	Expenses incurred during implementation of the project.
14	Implementation of UNICEF project	(138,243,176)		UNICEF released less funds than it was expected.
15	Implementation of PACT Tanzania project	442,226,539		Expenses incurred during implementation of the project.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2020/21 TZS	2019/20 TZS
NOTE 2: REVENUE FROM NON-EXCHANGE TRANSACTIONS		
Government Subvention (P.E)	2,227,761,425	2,132,727,096
Government Subvention (O.C)	370,000,000	370,000,000
TOTAL	2,597,761,425	2,502,727,096

NOTE 3: REVENUE FROM EXCHANGE TRANSACTIONS

Course Fees	1,077,027,100	993,527,600
Continuing Judicial training	674,128,790	346,111,119.52
Court Brokers & Process Servers	96,280,000	67,358,405
Short Course	29,765,550	2,511,400
Computer & English Course	415,000	155,000
Application Fees	9,561,724	3,695,710
Accommodation Fees	245,477,301	245,875,400
TOTAL	2,132,655,465	1,659,234,634.52

NOTE 4: OTHER REVENUE

Hiring Fees	950,000	500,000
Rental Income	22,331,175	24,853,902.50
Appeal fee	750,000	2,175,000
Certificate collection fees	3,500,400	3,100,200
Medical Income - NHIF Refund	14,017,845	11,480,830
library Recovery/Identity Card	50,000	5,000
Bookshop Sales	-	6,432,500
Income Generating Unit (IGU)	8,134,802	5,581,880
Project Income - UNICEF	79,817,200	314,597,600
Project Income - FAO	64,565,480	160,595,400
Project Income - PACT	472,226,539	-
Disposal of Assets	3,736,000	-
Miscellaneous Income	72,829,500	8,354,546
TOTAL	742,908,941.71	537,676,858.50

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 5: WAGES, SALARIES & EMPLOYEE BENEFITS

Government Subvention -(PE)	1,887,771,225	1,790,680,776
PSSSF Employer Contribution	283,354,600	277,267,950
NHIF Employer Contribution	56,635,600	64,778,370
TOTAL	2,227,761,425	2,132,727,096

NOTE 6: STAFF WELFARE & INCENTIVES

Leave Travel	13,612,000	11,042,800
Uniforms	6,180,000	50,000
Responsibility allowance	24,800,000	26,400,000
Hotel Accommodation in lieu of Quat.	3,535,200	100,000
House Rent	54,457,700	111,016,826
Burial expenses	6,900,400	6,087,200
Gifts/Prizes	18,998,000	-
Professional fees	355,000	2,535,000
Moving expenses	61,218,200	3,203,000
Sports goods/Sports Events	14,516,100	8,844,600
Extra Duty Allowance	93,676,000	64,590,000
Hardship Allowance	134,155,000	101,945,000
Honoraria allowance	116,988,275	101,176,000
Court Attire Allowance	8,700,000	8,400,000
Utilities	7,280,000	5,520,000
Subsistence Allowance	2,380,000	420,000
TOTAL	567,751,875	451,330,426

NOTE 7: OPERATING EXPENSES:

Practical Field Allowances	50,333,000	49,855,900
Invigilators Allowances	29,710,000	14,220,000
Examination Expenses	108,502,280	107,541,285
Contract based training services	5,135,000	-
References and Periodicals	-	762,000
Lodging/Accommodation	14,561,000	100,498,000
Gifts/Prizes	-	4,800,000
Catering Services	5,800,000	8,075,000
Cleaning Supplies	4,507,080	13,534,500

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Ceremonial Dresses	3,717,000	-
Printing & Photocopy	89,427,697	58,676,924
Advertising & Publication	36,828,100	34,420,390
Graduation Material Supplies	-	-
Training Material	135,858,190	12,731,360
Facilitations/Instructor's Allowance	91,110,000	28,300,000
Books , References & Periodicals	-	1,988,167.08
Conference Facilities	43,828,940	8,483,400
Service & Repair	26,711,682	20,950,540.28
Spare parts	37,161,127	24,472,296.40
Lubricants	11,491,859	5,538,230
Diesel	100,000,508	81,176,875.55
Petrol	134,750	-
Insurance Expences	7,826,300	8,014,111.60
Outsource Maintenance Contract Servises	4,913,225	1,541,526.04
Tyres and Betteries	11,226,732	9,585,000
TOTAL OPERATING EXPENSES	818,784,470	595,165,505.95

NOTE 8: ADMINISTRATIVE EXPENSES:

Exhibition,Festival and Celebrations	20,276,500	2,600,836
Boad Loadging/Accommodation - Domestic	42,456,600	5,498,375
Ground Travel	62,453,955	45,992,500
Air Travel Tickets- Domestic	4,253,000	4,335,000
Air Travel Tickets- Foreign	-	445,000
Food & Refreshments	151,903,838	134,673,600
Perdems Domestic	655,624,160	480,618,100
Entertainment	20,400,000	16,564,000
Stationeries	102,263,113.59	121,638,808.52
Telephone Charges	7,922,967.51	9,404,449.33
Postage & Telegraphs	9,633,725	6,154,900
Internet & Email connection	25,437,908.56	26,339,262.78
News Service Fees	432,000	2,047,200
Newspapers and Magazines	4,543,200	3,028,800
Satelite access services	564,000	144,000
TV sets & Radio	1,357,000	-
Secretariat	4,682,000	2,300,000

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Water charges	25,084,584	20,899,386
Electricity	40,119,325	32,000,000
Natural gas	140,000	130,000
Other fuels/gas	82,020	83,250
Sewage charges	1,321,600	2,110,000
Computer Accessories Supplies	11,387,248.75	43,123,000
Service & Repair	7,064,200	345,000
Budget Cost	-	6,422,000
Water Pump	-	123,856
Carpets, Furniture & Curtains	1,799,000	18,000
Office & General	3,983,776	11,958,370
People Militia	420,000	210,000
Coffee, Tea facilities, Refrigerator	823,000	119,000
Fire Protection Equipments	5,640,518	-
Computers Software	4,157,293.52	-
Legal Fee	1,759,560	-
Upkeep of grounds and amenities	167,000	-
Drugs and Medicines	15,884,820	13,898,760
Laboratory Supplies	1,125,000	15,795,000
Affiliation Fees	1,700,000	1,000,000
Subvention to Associations	-	1,000,000
Sport Goods/Sports Events	-	12,369,600
Tuition Fees	14,650,000	10,940,655
Consultancy Fee	4,740,000	54,510,500
Sitting allowance	34,525,000	13,905,000
Bank Charges and Commissions	630,120	22,420
Councillors' allowances	48,250,000	13,375,000
Casual Labour	5,412,000	3,054,960
Public Buildings	26,505,953	81,826,000
Minor Civil Works	11,886,480	38,553,000
Materials and Supplies for constructions	51,953,840	3,295,400
Cleaning services	41,171,380	52,017,940
Security services	77,852,560	77,115,360
Machine & Equipments Services	6,845,000	9,286,600
Research and Dissertation	-	10,950,000
Upkeep Allowance	-	2,140,000
GRAND TOTAL ADMINISTRATIVE EXPENSES.	1,561,285,245.93	1,394,382,888.63

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 9a: DEPRECIATION EXPENSES

Operating Buildings\	141,200,066.27	141,200,066.27
Plant and Machinery	4,631,583.73	1,393,333.33
Infrastructures	53,855,049.93	53,855,049.93
Furniture & Fittings	156,213,068.57	155,171,828.57
Equipments	59,708,627.20	53,213,845.32
Motor Vehicles	97,354,561.50	97,787,952.09
Total Depreciation Expenses	512,962,957.20	502,622,075.51

NOTE 9a: LOSS ON DISPOSAL OF PPE (MOTOR VEHICLE)

Cost	48,000,000	-
Accumulated depreciation	(38,400,000)	-
Cash proceeds	(8,300,000)	-
LOSS ON DISPOSAL OF PPE	1,300,000	-

NOTE 10: AMORTIZATION EXPENSES

Pastel Accounting Software	10,837,753.79	10,837,753.79
Students Registration information System	3,068,520.20	3,068,520
Collac Accounting Software	3,790,568.40	3,790,568.40
Total Depreciation Expenses	17,696,842.19	17,696,842.19

NOTE 11: CASH AND CASH EQUIVALENTS

BOT Collection Account	928,107,152.97	884,526,589.58
Cash at Bank - Main Account	385,933,745.03	287,163,594.81
Cash at Bank - Fee Account	-	10,000.00
Cash at Bank - CRDB Collection Account	206,600.00	22,239,000.00
Cash at Bank - TPB Collection Account	-	60,000.00
TOTAL	1,314,247,498.00	1,193,999,184.39

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 12: RECEIVABLES AND PREPAYMENTS

Students Receivables	91,263,597.50	84,729,365
Prepayments	155,965,036	200,002,090
Staff Imprest	27,010,213.66	26,601,000
Staff Advances & Loan	<u>34,573,042.50</u>	<u>43,095,340.01</u>
TOTAL	<u>308,811,889.66</u>	<u>354,427,795.01</u>

NOTE 13: INVENTORIES

Bookshop-Books & Stationery for sale

Bookshop Stationery Inventory	-	<u>20,291,150</u>
SUB TOTAL	<u>-</u>	<u>20,291,150</u>

General stores:

General stores	79,588,653.86	90,466,118
Plumbing Material	-	1,586,400
Obsolescence/Damaged stocks	-	5,225,650
SUB TOTAL	<u>79,588,653.86</u>	<u>97,278,168</u>

Dispensary store:

Medicine and Drugs	<u>9,070,286</u>	<u>9,192,574</u>
SUB TOTAL	<u>9,070,286</u>	<u>9,192,574</u>

TOTAL INVENTORIES

	<u>88,658,939.86</u>	<u>126,761,892</u>
--	----------------------	--------------------

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 14:

PROPERTY ,PLANT AND EQUIPMENTS AS AT 30 JUNE 2021

Particular	Freehold Land	Operating Buildings	Plant and Machinery	Infrastructures	Furniture/Fixture & Fittings	Equipment's	Library Books	Motor Vehicles	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost:									
As at 01.07.2020	1,090,243,500	7,624,091,154.88	20,900,000	807,825,748.90	777,410,000.89	285,045,375.36	113,854,295.37	535,715,664.65	11,255,085,740.05
Additions	204,944,415	-	48,573,756	-	2,839,200	60,398,375	-	-	316,672,746
Disposal	-	-	-	-	-	-	-	48,000,000	48,000,000
As at 30.06.2021	1,295,187,915	7,624,091,154.88	69,473,756	807,825,748.90	780,249,200.89	345,443,750.36	113,854,295.37	487,715,664.65	11,523,758,486.05
Accumulated Depreciation:									
As at 01.07.2020	-	722,889,646.63	8,098,750	239,990,746.79	551,542,099.48	161,216,850.94	113,854,295.37	319,809,269.52	2,117,401,658.73
Charge for the year	-	141,200,066.27	4,631,583.73	53,855,049.93	156,213,068.57	59,708,627.20	-	97,354,561.50	512,962,957.20
Disposal	-	-	-	-	-	-	-	38,400,000	38,400,000
As at 30.06.2021	-	864,089,712.90	12,730,333.73	293,845,796.72	707,755,168.05	220,925,478.14	113,854,295.37	378,763,831.02	2,591,964,615.93
Net Book Value : As at 30.06.2021	1,295,187,915	6,760,001,441.98	56,743,422.27	513,979,952.18	72,411,032.84	124,518,272.22	-	108,951,833.63	8,931,793,870.12

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 14

PROPERTY ,PLANT AND EQUIPMENTS AS AT 30 JUNE 2020

Particular	Freehold Land	Operating Buildings	Plant and Machinery	Infrastructures	Furniture/Fixture & Fittings	Equipment's	Library Books	Motor Vehicles	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost:									
As at 01.07.2019	1,090,243,500	7,624,091,154.88	20,900,000	807,825,748.90	771,982,000.89	278,675,375.36	113,854,295.37	535,715,664.65	11,243,287,740.05
Additions	-	-	-	-	5,428,000	6,370,000	-	-	11,798,000
As at 30.06.2020	1,090,243,500	7,624,091,154.88	20,900,000	807,825,748.90	777,410,000.89	285,045,375.36	113,854,295.37	535,715,664.65	11,255,085,740.05
Accumulated Depreciation:									
As at 01.07.2019	-	581,689,580.36	6,705,416.66	186,135,696.86	396,370,270.91	108,003,005.62	113,854,295.37	222,021,317.43	1,614,779,583.21
Charge for the year	-	141,200,066.27	1,393,333.33	53,855,049.93	155,171,828.57	53,213,845.32	-	97,787,952.09	502,622,075.51
As at 30.06.2020	-	722,889,646.63	8,098,750	239,990,746.79	551,542,099.48	161,216,850.94	113,854,295.37	319,809,269.52	2,117,401,658.73
Net Book Value:									
As at 30.06.2020	1,090,243,500	6,901,201,508.25	12,801,250	567,835,002.11	225,867,901.41	123,828,524.42	-	215,906,395.13	9,137,684,081.32

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AS AT 30 JUNE 2021

NOTE 15: WORK IN PROGRESS AS AT 30 JUNE 2021

	2020/21 TZS	2019/20 TZS
Cost:		
At Start of Year	1,557,892,622.33	1,548,576,691.07
Additions	7,763,276 .00	9,315,931.26
Transfer to PPE	-	-
At end of Year	1,565,655,898.33	1,557,892,622.33

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AS AT 30 JUNE 2021					
NOTE 16:					
INTANGIBLE ASSETS - SOFTWARE AS AT 30 JUNE 2021					
Particulars	Pastel Accounting Package Software	Student Registration Information System	College Accounting System (COLLAC)	Total	
	TZS	TZS	TZS	TZS	
Cost:					
As at 01.07.2020	54,188,768.96	15,342,600	18,952,840	88,484,208.96	
Additions	-	-	-	-	
As at 30.06.2021	54,188,768.96	15,342,600	18,952,840	88,484,208.96	
Amortization					
As at 01.07.2020	38,127,611.43	9,205,560	6,486,568.40	53,819,739.83	
Charge for the year	10,837,753.79	3,068,520	3,790,568.40	17,696,842.19	
As at 30.06.2021	48,965,365.22	12,274,080	10,277,136.80	71,516,582.02	
Net Book Value 30.06.2021	5,223,403.74	3,068,520	8,675,703.20	16,967,626.94	
INTANGIBLE ASSETS - SOFTWARE AS AT 30 JUNE 2020					
Particulars	Pastel Accounting Package Software	Student Registration Information System	College Accounting System (COLLAC)	Total	
	TZS	TZS	TZS	TZS	
Cost:					
As at 01.07.2019	54,188,768.96	15,342,600	13,480,000	83,011,368.96	
Additions	-	-	5,472,840	5,472,840	
As at 30.06.2020	54,188,768.96	15,342,600	18,952,840	88,484,208.96	
Amortization					
As at 01.07.2019	27,289,857.64	6,137,040	2,696,000	36,122,897.64	
Charge	10,837,753.79	3,068,520	3,790,568.40	17,696,842.19	
As at 30.06.2020	38,127,611.43	9,205,560	6,486,568.40	53,819,739.83	
Net Book Value 30.06.2020				34,664,469.13	

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	NOTE 17: TRADE AND OTHER PAYABLES			
	Trade Creditors		145,735,125.82	139,729,084.97
	UNESCO Fund		34,365,000	-
	Students Payables		3,121,800	-
	TOTAL		183,221,925.82	139,729,084.97
	NOTE 18: OTHER PAYABLE			
	Retention Payable		130,226,991	130,226,990.52
	Direct Bank Deposit A/C		300,000	6,202,420
	NIHF Students Payable		9,564,110	3,401,010
	NIHF Staff Payable		4,698,100	-
	Student - Advance Received		-	1,427,003.01
	Staff Payable		-	10,000
	Tughe Contribution		134,480	-
	Condolence Fund		435,000	-
	IJA SACCOS Payable		8,983,364	-
	IJASO Union Fees		525,000	-
	Public Service Social Security Fund (PSSSF)		7,830,200	-
	TOTAL		162,697,245	141,267,423.53

19.0 PRIOR YEAR RECLASSIFICATION OF EXPENSES

19.1 Staff welfare and Incentives:

In 2019/20 Staff welfare and incentives were reported at TZS 280,044,426 and during the year the following expenses i.e. Extra duty, Honoraria and Utilities allowances amounting to TZS 64,590,000, TZS 101,176,000 and TZS 5,520,000 respectively were reclassified and transferred from administrative expenses to Staff welfare and Incentives which resulted to be reported at a total amount of TZS 451,330,426 for the year 2020/21.

19.2 Operating expenses:

Prior year of 2019/20 Operating expenses were reported at **TZS 577,464,581.95** and during the year the following expenses i.e. Cleaning supplies and Printing & Photocopy expenses amounting to TZS 13,534,500 and TZS 58,676,924 respectively were reclassified and transferred from administrative expenses to Operating expenses while Consultancy Fee expenses were reclassified and transferred to administrative expenses which resulted to be reported at total amount of **TZS 595,165,505.95** for the year 2020/21.

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

19.3 Administrative expenses:

In 2019/20, Administrative expenses were reported at **TZS 1,583,369,812.63** and during the year, the Consultancy Fee expenses have been reclassified and transferred from Operating expenses amounting to TZS 54,510,500 to administrative expenses and the following expenses i.e. Extra duty, Honoraria and Utilities allowances amounting to TZS 64,590,000, TZS 101,176,000 and TZS 5,520,000 respectively were reclassified and transferred to Staff welfare and Incentives from administrative expenses. While cleaning supplies and Printing & Photocopy expenses amounting to TZS 13,534,500 and TZS 58,676,924 respectively were reclassified and transferred to Operating expenses, which resulted to be reported at total amount of **TZS 1,394,382,888.63** for the year 2020/21.

Therefore, despite the fact that expenses were reclassified /transferred to/from one expenditure category to another, they didn't change status of financial Performance for the year 2019/20. For further details see a table below.

Statement of Financial Performance for the year ended 30 June 2021 (Extract)

Description	As Previously Report TZS	Reclassified Amount TZS	As Restated TZS
Staff Welfare and Incentives:			
• Extra duty Allowance	-	64,590,000	64,590,000
• Honoraria Allowance	-	101,176,000	101,176,000
• Utilities Allowance	-	5,520,000	5,520,000
Sub total		171,286,000	171,286,000
Operating Expenses:			
• Cleaning Supplies	-	13,534,500	13,534,500
• Printing & Photocopy	-	58,676,924	58,676,924
• Consultancy Fees	54,510,500	(54,510,500)	-
Sub total	54,510,500	17,700,924	72,211,424
Administrative Expenses:			
• Consultancy Fees	-	54,510,500	54,510,500
• Extra duty Allowance	64,590,000	(64,590,000)	-
• Honoraria Allowance	101,176,000	(101,176,000)	-
• Utilities Allowance	5,520,000	(5,520,000)	-

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Description	As Previously Report TZS	Reclassified Amount TZS	As Restated TZS
• Cleaning Supplies	13,534,500	(13,534,500)	-
• Printing & Photocopy	58,676,924	(58,676,924)	-
Sub total	243,497,424	(188,986,924)	54,510,500

20.1 Detail of Other Revenue

Detailed of Other Revenues (Cash Inflows) of TZS. 777,273,941.71

Reference from Note 4 and 17 from Notes to Financial Statements.

OTHER REVENUE	TZS
Hiring Fees	950,000.00
Rental Income	22,331,175.00
Appeal fee	750,000.00
Certificate collection fees	3,500,400.00
Medical Income - NHIF Refund	14,017,845.00
library Recovery/Identity Card	50,000.00
Income Generating Unit (IGU)	8,134,802.00
Project Income - UNICEF	79,817,200.00
Project Income - FAO	64,565,480.00
Project Income - PACT	472,226,539.00
Proceeds from Disposal of Assets	3,736,000.00
Miscellaneous Income	72,829,500.71
	742,908,941.71
Receipts of UNESCO Fund (USD. 15,000.00)	34,365,000.00
TOTAL OTHER RECEIPTS	777,273,941.71

20.2 Detailed Other Payments

OTHER PAYMENTS	TZS
Prepayment MSD	1,096,220.00
Prepayment GPSA	154,868,816.06
Transfer of fund & Imprest issues (Other cash outflow)	1,432,806,172.43
TOTAL OTHER PAYMENTS	1,588,771,208.49

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

21.0 Movement of Prepayments

<u>Analysis of Prepayments</u>	<u>2020/21</u>	<u>2019/20</u>
At start for the year:		
Director City Council - Mwanza	200,000,000.00	200,000,000.00
Medical Stores Department	2,090.00	2,090.00
	<u>200,002,090.00</u>	<u>200,002,090.00</u>
Addition during the year:		
Director City Council - Mwanza	4,944,415.00	-
Medical Stores Department	1,094,130.00	-
GPSA - Motor vehicle	154,868,816.06	-
	<u>160,907,361.06</u>	<u>-</u>
Transfers/Capitalized to PPE(Freehold Land)		
Director City Council - Mwanza - Land	(204,944,415.00)	-
	<u>155,965,036.06</u>	<u>200,002,090.00</u>

22.0 Revenue from Non Exchange Transactions

22.1 Revenue from Non Exchange Transactions

Course Fees	2,165,997,927.10
Accommodation Fees	245,477,301.00
	<u>2,411,475,228.10</u>

22.2 Receipts from short courses income

Continuing Judicial training	674,128,790.00
Court Brokers & Process Servers	96,280,000.00
Short Course	29,765,550.00
Computer & English Course	415,000.00
TOTAL	<u>800,589,340.00</u>

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

22.3 Application Fees

9,561,724.00

23. STATEMENT OF PERFORMANCE FOR THE YEAR ENDED AT 30 JUNE 2021
 ADMINISTRATION GENERAL

OBJECTIVE A:

OBJECTIVE DESCRIPTION: HIV/AIDS Infections reduced and support 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 (TZS)	CUMULATIVE ACTUAL EXPENDITURE (TZS)	% SPENT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
A01S	✓	✓	✓	Health Services for 20 Staff and their families improved by June 2021	Provision of Care and Support services to people living with HIV/ AIDS was done	90	✓			13,160,000	200,000	2		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

OBJECTIVE B:

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

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	
BO1S	✓	✓	✓	Prevention and Surveillance against Corrupt practices enhanced and enforced by June 2021	Seminars and workshops were provided to staff and Students	90	✓			7,560,000	0	0	

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

OBJECTIVE C:

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		
DO1S	✓	✓	✓	Necessary facilities, incentives and entitlements enhanced by June 2021	Telephone Services, Electricity, water, incentives, Internet, email, communication and advertisements were provided.	98	✓			887,600,000	548,196,794.10	62		
DO2S	✓	✓	✓	Office Supplies, Services and equipment. Procured and maintained by June 2021	Office supplies, Services and equipment were Procured and maintained.	95	✓			998,880,000	601,948,404.78	60		
DO3S	✓	✓	✓	Accountability and performance of Institutes operations maintained and assessed by June 2021	Governing Council and its committee meetings, Administrative functions and Management Meetings were conducted	90	✓			337,400,000	275,340,770	82		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

DO1C	✓	✓	✓	Professional skills to 68 Staff developed by June 2021	Staff were trained into PhD, Diploma and Certificate levels, also attended seminars, workshops and short courses programs.	60	✓			251,300,000	62,361,105	25	
------	---	---	---	--	--	----	---	--	--	-------------	------------	----	--

PUBLIC RELATIONS UNIT

OBJECTIVE D:

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	2	3	4	5	6	7	8	9	10	11	12	13	14	
D04S	✓	✓	✓	Public relations between the Institute and other Organizations maintained by June 2021	Public relations with other organizations were maintained.	90	✓			68,200,000	8,389,539.60	12		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

INTERNAL AUDIT UNIT

OBJECTIVE E:

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 EMPLEMENTATION
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	
E01S	✓	✓	✓	Internal Audit functions of the Institute facilitated and maintained by June 2021	Internal Audit reports were produced and Audit queries were attended.	90	✓			15,730,000	6,169,000	39		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

PROCUREMENT MANAGEMENT UNIT

OBJECTIVE E:

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	2	3	4	5	6	7	8	9	10	11	12	13	14	
EO2S	✓	✓	✓	Procurement functions of the Institute implemented, managed and controlled by June 2021	Procurement of goods and Services from different suppliers and Service providers and Tender Board meetings were done.	90	✓			75,950,000	26,804,500	35		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

DEPARTMENT OF PLANNING AND FINANCE

OBJECTIVE E:

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	2	3	4	5	6	7	8	9	10	11	12	13	14	
EO3S	✓	✓	✓	Financial Management, control and monitoring of all funds enhanced by June 2021	Financial reports were prepared and supervision and monitoring of all funds were done.	95	✓			160,600,500	91,328,623.52	57		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

DEPARTMENT OF HUMAN RESOURCES

OBJECTIVE D:

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	2	3	4	5	6	7	8	9	10	11	12	13	14	
DO7S	✓	✓	✓	Human resources and Administrative operations planned, organized, controlled and Coordinated by June 2021	Personal Emoluments were prepared and paid, administrative operations were planned, Organized, controlled and Coordinated.	95	✓			100,950,000	76,812,050	76		
GO1S	✓	✓	✓	Gender and environmental issues in the Institute addressed and mainstreamed by June 2021	Gender and environmental issues were addressed and mainstreamed.	70	✓			10,920,000	0	0		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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	2	3	4	5	6	7	8	9	10	11	12	13	14	
H01S	✓	✓	✓	Students' welfare and Disciplinary matters within the Institute maintained by June 2021	Students welfare and Disciplinary matters were maintained.	90	✓			57,000,000	24,159,000	42		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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		
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 2021	Training to students on Legal and Judicial Studies were facilitated.	100	✓			270,050,000	147,451,654	55		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

DEPARTMENT OF ACADEMIC ADMINISTRATION AND ADMISSIONS

OBJECTIVE C:

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

CODES & LINKAGES				ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET								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
CO2S	✓	✓	✓	Number of Registered Students increased to 800 by June 2021	Students were registered, examinations and graduation ceremonies were conducted	100	✓			203,400,000	188,962,764.36	93	

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

DIRECTORATE OF CONTINUING JUDICIAL & LEGAL EDUCATION

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		
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 2021	Judicial and non - Judicial Staff were trained	80	/			510,300,000	342,157,280	67		

THE UNITED REPUBLIC OF TANZANIA
THE JUDICIARY OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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	CUMULATIVE ACTUAL EXPENDITURE	% SPENT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
IO1D	✓	✓	✓	Infrastructures and working facilities maintained and improved by June 2021	Infrastructure and working facilities were maintained.	70		✓		531,000,000	100,644,847	19		