REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

INSTITUTE OF JUDICIAL ADMINISTRATION

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Controller and Auditor General
National Audit Office
Ukaguzi House
Mahakama Road, Tambukareli
P.O. Box 950
41104 Dodoma, Tanzania
Tel: +255 (026) 2161200-9
Email: ocag@nao.go.tz
Website: www.nao.go.tz

March 2026

AR/CG/IJA/2024/25

About the National Audit Office

Mandate

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

NAOT Vision, Mission & Motto

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

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

Motto
Modernizing External Audit for Stronger Public Confidence

Core Values

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

Professional competence: We deliver high quality audit services based on appropriate professional knowledge, skills, and best practices.

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

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

Results-Oriented: We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.

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

TABLE OF CONTENTS

Abbreviations

APEC	Academic Planning and Examinations Committee
AR	Audit Report
ASDC	Appointments and Staff Development Committee
CAG	Controller and Auditor General
CERC	Continuing Education and Research Committee
CPA	Certified Public Accountant
FPDC	Finance, Planning, and Development Committee
GePG	Government Electronic Payment Gateway
IJA	Institute of Judicial Administration
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
JR	Justice of the Court of Appeal
LL.B	Bachelor of Laws
LL.M	Master of Laws
LST	Law School of Tanzania
MUSE	Mfumo wa Uhasibu Serikalini
NeST	National e-Procurement System of Tanzania
OUT	Open University of Tanzania
PhD	Doctor of Philosophy
PPE	Property, Plant and Equipment
RE	Revised Edition
SUA	Sokoine University of Agriculture
SWC	Students Welfare Committee
TZS	Tanzania Shillings
TFRS	Tanzania Financial Reporting Standard
UDSM	University of Dar es Salaam

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Institute of Judicial Administration which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute of Judicial Administration as at 30 June 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of the Institute of Judicial Administration Lushoto (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 the audit evidence I have obtained is sufficient and appropriate to support my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were most significant in my audit of the financial statements for 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 Statement of the Honorable Minister, the Statement of the Secretary, the Statement of Management Responsibility, and the Declaration by the Head of Finance, but it does not include the financial statements and my audit report thereon, which I obtained prior to the date of this auditor's report.

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

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

If, based on the work I have performed on the other information I obtained prior to the date of this audit report, I conclude that there is a material misstatement in that 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 as issued by the International Accounting Standards Board (IASB and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and 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.

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

Based on the audit procedures performed, I conclude that the Institute of Judicial Administration complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject Matter: Budget formulation and execution

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

Conclusion

Based on the audit procedures performed, I conclude that the Institute of Judicial Administration Lushoto (IJA) complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

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

2.0 FINANCIAL STATEMENTS

REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE PERIOD ENDED 30 JUNE, 2025

1.0 INTRODUCTION

The Governing Council of the Institute of Judicial Administration Lushoto (IJA) is pleased to present its annual report together with the audited financial statements for the year ended 30 June 2025. The report discloses the following, among others: the Institute's strategic objectives and their achievements; financial performance and financial position; budget information; and the Institute's governance and management structure.

The report aims to assist primary users and other stakeholders in evaluating the strategies adopted by the Institute and assessing the potential for those strategies to create value in the short-, medium-, and long-term. This report has been prepared in compliance with TFRS 1 - The report by Those Charged with Governance issued by NBAA effective from 1 January 2021.

1.1 Establishment of the Institute

The Institute was established by the Institute of Judicial Administration Lushoto Act, Cap. 405, RE 2023, following the acceptance of the recommendations of the Presidential Commission on Judicial System Review of 1977; the Presidential Commission on the Introduction of Multiparty Democracy in Tanzania of 1993; and the Legal Task Force, 1996. All these studies found a need to establish an Institution to design and provide training programs suitable for judicial officers and court personnel. It started its training activities on 23 October 2000 and was officially inaugurated on 3 August 2001.

1.2 Principal Functions of the Institute

The main functions of the Institute, as prescribed under Section 5 (1) of the Institute of Judicial Administration Lushoto Act 1998, as amended in 2023, are:

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 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 counsel to clients in a manner and modality on such terms and conditions as may be determined by the Institutes' 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 offer and conduct judicial training and continuing education for Judiciary staff and other stakeholders in the administration of justice;

x. To establish relationships or associations with other colleges and institutions, both nationally and internationally; and

xi. 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.

2.0 MISSION, VISION, AND CORE VALUES

2.1 Vision

Excellence in the provision of judicial continuing education and research.

2.2 Mission

The mission of the Institute is to provide demand-driven judicial continuing education and conduct action research.

2.3 Core Values

IJA is guided by the following core values in providing its services to its stakeholders;

i. **Professionalism:** IJA shall adhere to the defined rules, standards, and guidelines of the public service, exhibiting professionalism, confidence, competence, and honesty, and maintaining objectivity in everything done.

ii. **Integrity:** IJA shall continuously operate honestly, ethically, and objectively in all its deliberations, actions, and decisions. IJA shall not place itself under any financial or other obligations to individuals or organizations that might seek to compromise professional behaviour in the performance of its duties;

iii. **Impartiality:** IJA shall provide services to all clients and stakeholders without discrimination based on gender, race, colour, religion or creed, ideological orientation, or social status;

iv. **Accountability:** IJA shall use legal, policy, and ethical standards to underscore the importance of holding individuals accountable for their decisions, actions, and inactions in rendering services.

v. **Transparency:** IJA shall provide its services openly and fairly, and

vi. **Confidentiality:** IJA shall maintain confidentiality, privacy, and security of information entrusted to it by stakeholders in accordance with legal and ethical obligations.

3.0 NATURE OF THE OPERATION

3.1 The legislative and regulatory environment of the Institute

The Institute is operating under the Ministry of Constitutional and Legal Affairs. The Institute operates under a different regulatory environment depending on the nature of the product. For core activities, NTA programs that lead to the award of a qualification of at least a certificate are regulated by the NACTVET, while Judicial training programs are conducted in line with the directives of the Judiciary of Tanzania. Supporting activities of the Institute operate under various regulatory environments, for instance, PPRA for procurement processes, e-GA for e-Government initiatives, etc.

3.2 The industry in which the entity operates

The Institute operates in the legal education industry. It provides training programs for personnel in the legal sector, including judicial training.

3.3 Main products, customers, business processes, and distribution methods.

The Institute's main products are Training, Research, and Consultancy. The training programs are divided into two categories: Short Courses and Long Courses. The short courses are in the Judiciary Training and Continuing Legal Education, while the long courses (NTA Courses) are Diploma and Certificate courses.

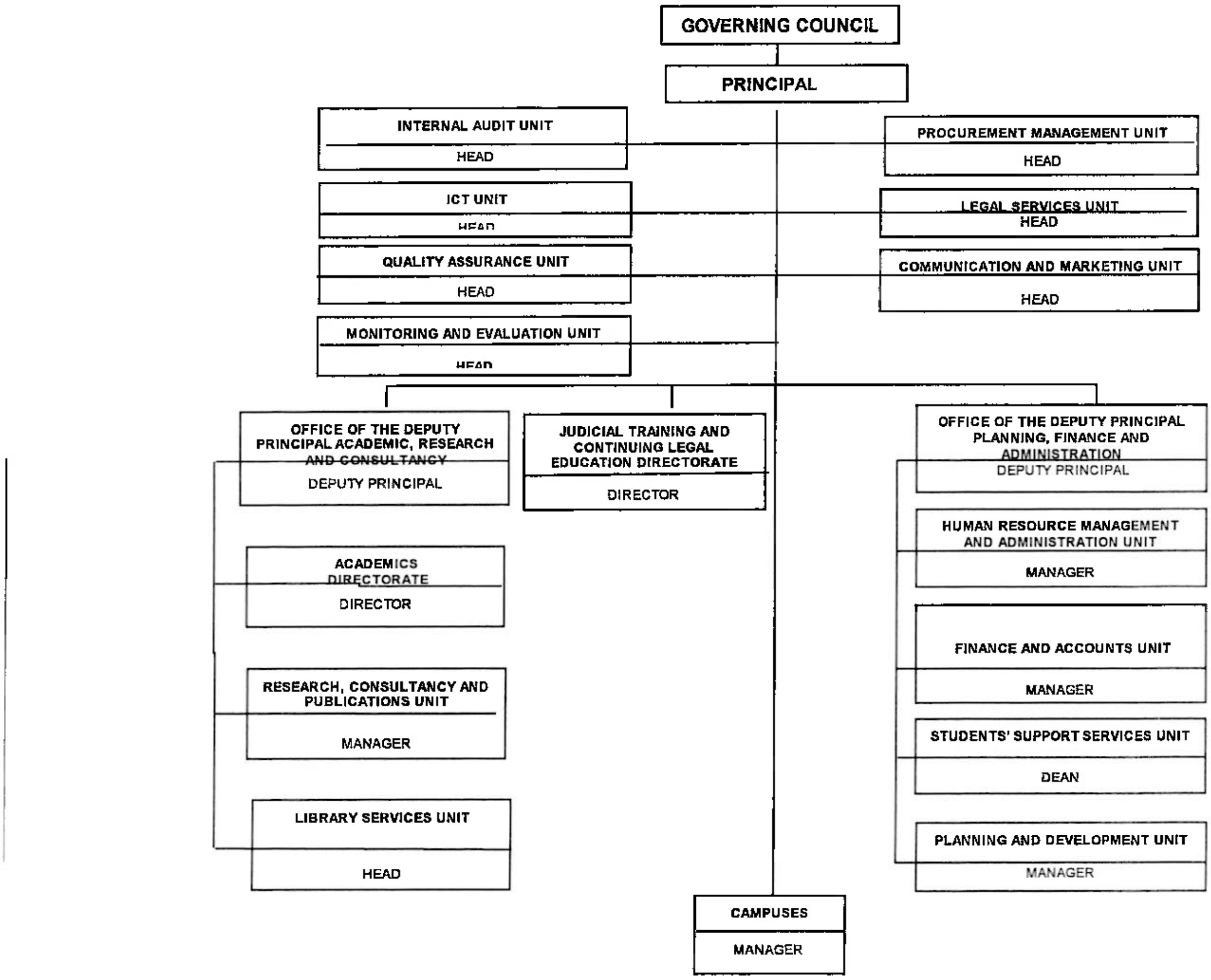
The Institute's major customers are applicants for training programs, students, the Judiciary of Tanzania, MOCLA, Development Partners, and any other person in the administration of justice chain.

The major business processes related to the Institute's core activities are: providing short and long courses, student assessment, and the course application process.

The Institute's products are distributed through two modes, depending on the nature of the product (service), as follows: for long courses, through full-time/on-campus delivery; and for short courses, through both physical and virtual training methods.

3.4 Structure of the entity's operation

The IJA administrative system is centralized with no campus so far. The Governing Council is responsible for making policy decisions and providing broad guidelines, rules, and regulations. The day-to-day operations and management functions are undertaken by the Principal with support from Deputy Principals, Heads of Departments, and Units.



3.5 Compliance with Laws and Regulations

In carrying out its activities, the Institute uses various laws and regulations to fulfil its objectives. These include the IJA Act, the IJA Staff Regulations, the Public Procurement Act 2023, the Public Finance Act, and related regulations.

4.0 SERVICE PERFORMANCE INFORMATION

The Institute's service performance information discloses information needed for accountability and decision-making purposes, primarily to help users of the report, those charged with Governance, to understand what the Institute had set out to achieve (target) and what it has achieved (results). The Service performance Information is generally a mix of qualitative and quantitative reporting. The reporting of service performance Information is based on two elements.

i. Outcomes: What the Institute seeks to achieve in terms of its Impact on Society
ii. Outputs, the goods or services that the institute delivers during the financial year.

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
1	Resource Mobilization and Management Strengthened	Spearhead the strategic preparation and implementation of the institution's plans	Budget preparation and Execution processes improved by June,2028	Inadequate budget monitoring and evaluation	Inadequate budget implementation oversight	Establishment of regular reporting mechanism	Manpower and Time m	To conduct periodic monitoring and evaluation	Clear structure and comprehensive M&E framework developed	Continuous learning and knowlegde sharing on best budget M&E Practises	Number of Budget prepared and Executed	Completed	100	31,010,000.00	27,700,366.09
				Unclear Priorities	Misallocation of resources	Establishment of effective link of budget to strategy		Preparation of the budget MTEF and Estimates for the financial year	Estimates of the Medium-Term Expenditure Framework prepared	Enhance resource allocation efficiency	Number of Medium-Term Expenditure Frameworks prepared				
				Inaccurate revenue forecasting	Inaccurate forecasting resulting to disrupt payment cycles	Updating revenue projection periodically				Strategic implementation of the institute's plans					
		Develop, review and operationalize the Strategic Implementation	Institute's Strategic Plan Reviewed and Improved by June,2028	Outdated Performance information incl.Targets	Inaccurate data resulting to unreliable decisions	Establishment of clear schedule for collecting, updating and validading performance data	Manpower, Fund,Vehicles,Stationeries,Time	To conduct periodic review of Strategic Planning of Implementation	Institute's Strategic Plan updated	Institute's Strategic Plan Implementation Improved	Institute's Strategic Plan Reviewed and Improved	Completed	100	17,975,000.00	16,056,564.99
		Attract more funding from Government and other Development Partners	Resource mobilization activities to solicit funds from different sources facilitated by June 2028	Inadequate forecasting of resources requirement	Insufficient fund to meet Institute needs	Conducting thorough resources planning and forecasting	Manpower, Fund,Vehicles,Stationeries,Time	Preparation and submission of supplementary budget proporsal for the financial year 2024/2025 to MOCLA	Comprehensive supplementary budget document and Revised budget book frameworks	Supplementary budget	Number of Resource mobilization activities to solicit funds conducted	Completed	100	24,015,000.00	21,451,928.14

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
				Late arrival of fund Disrupting operational timelines	Implementation Delays	Diversifying fund sources to reduce dependancy									
		Transform accounting and financial practices and improve financial management	Accounting and financial operations conducted by June 2028	Misbehaving of accounting systems ie MUSE, GePG	misrepresentations of financial positions and perfomance	Conducting regular reconciliations between accounts	Human resources, equipments and time.	Generation of control and making of payments	Revenue and payments	payments and financial reports	Number of quality Accounting and financial operations conducted	completed	100	41,146,500.00	36,755,018.16
				Untimely retirement of imprests	Inaccurate financial records	Continuous monitoring and review of unretired imprest, Set clear policies and guidelines	Human resources, Time.	Facilitation of payments	imprests payments	payments and financial reports	Number of quality Accounting and financial operations conducted	completed	100		
				Errors in day-to-day accounting operations	Accounting processes disruption	Regular audit including internal and external audit to detect errors	Human resources, , Time and materials ie equipment	Data entry, and payment procedures.	Payment voucher	Payments and financial reports	Number of quality Accounting and financial operations conducted	Completed	100		

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
		Control procurement for operational costs	Acquisition processes of works,goods and services utilizing public Fund conducted by June,2028	Inadequate descriptions of specifications in state of requirements	Delays in delivery of requirements (goods, works and services)	Used standard specificationsiss ued by PPRA through NeST System. Provided knowledge to user department in preparation of specifications	Human resource and Time	•Strengthen evaluation teams •To evaluate every received tender document •Sensitization of various common items specifications knowledge to users	Timely delivery of goods, works and services required	Timely acquisition of goods, works and services required	Number of works,goods and services aquired	Completed	100	23,000,000.00	20,545,257.01
	Sub-Total Targets													137,146,500.00	122,509,134.39
2	Physical Infrastructure and Other facilities Enhanced	Rehabilitate, construct and maintain institution's facilities and infrastructure	Periodic maintenance of the institute's infrastructure conducted by June, 2028	Delay in Materials Procurement schedule	Disruption of maintanance activities and extended downtime	Early Procurement planning of materials	Manpower, Materials,Fund,Time	To Conduct Periodic maintenance of the institute's infrastructure	Institute infrastructure Rehabilitated, constructed and maintained	Cost effectiveness and Longevity of the Infrastructures	Number of institute's building rehabilitated and Maintained	Completed	100	200,000,000.00	200,000,000.00
	Sub-Total Targets													200,000,000.00	200,000,000.00

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
3	Judicial Training and Continuing Legal Education Strengthened	Provide training for the institution's stakeholders on a variety of demand-driven short courses.	Ten (10) tailor made training courses developed and trainings conducted by June, 2028	Inadequate guaranttee of development partner funds	Delays in implementation of the training activities	Mapping and identifying development partners and stakeholders who will align with institution interests and developing guideline for collaboration with development partners	Funds, Human resources, Time, vehicle, stationaries , infrastructure.	To conduct tailored trainings on 1. Five (5) conducted training on Avoiding Re-Traumatization of Survivors of Sexual and Gender-Based Violence 2.Cybercrime and Electronic 3. Two (2) training on The Bangalore principles and the organizational measures deriving from the bangalore principles evidence in Tanzania 4.Training on content convertion 5. Two (2) trainings conducted for Court brokers and process servers 6.Personal Data Protection legal framework to ensure proper implementation and compliance in Tanzania 7.strengthening regional capacity in addressing Transnational Organized Crime (TOC) 8.Training on Trainers on Electoral Dispute Resolution 9. Investigation,	Enhancing capacity building to training participants in handling different cases in court of law by equipping them with relevant legal knowledge, practical skills, and ethical standards necessary for fair and efficient administration of justice.	1.Improve case management 2. Reduce case backlog 3. Upholding Judicial ethics and integrity	Number of tailor made training courses developed and trainings conducted	Completed	100	380,100,000.00	268,445,625.00

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
								Prosecution and Judicial procedures relating to forestry crimes. 10. Training on Artificial Intelligence and the Rule of Law. 11. Training on Preliminary hearing in corruption and other cases 12.Training of trainers on the handling of election petitions.							
		Publish books for Judicial officers	Five (5) bench-books for judicial officers published by June, 2028	Inadequate guaranttee of development partners in funding publication of bench book	inadequate publication of bench-books for judicial officers	Collaborating with the Judiciary of Tanzania in implementing and enhancing publication of bench book	Funds, Human resources, Time, vehicle, and stationery.	Preparation of bench-books for judicial officers - Mentoring guideline for Judicial officer, Legal Research Trainers handbook	Strengthening standardization of judicial practice and quick reference to judicial officers.	Transforming judicial officer on having a uniform practice on handling Judicial matter and enhancing legal accuracy.	Number of bench-books for judicial officers published	Completed	100	64,950,000.00	45,870,937.50
		Conduct induction training sessions for newly recruited judicial staff.	Five induction training sessions for newly recruited judicial staff conducted by June 2028.	Uncontrollable appointment of judicial officers	Disruption of training schedule	Close coordination with the Judicial Service Commision and developing flexible training schedule	Funds, Human resources, Time, vehicle, infrastructur, stationery.	1.Induction training for Justices of appeal 2. Induction training for Judges of the High Court 3. Induction training for newly recruited Resident Magistrates	Improve knowledge and skills in handling cases efficiently and fairly	Increased number of judicial officers trained, and improve quality of judgment and ruling.	Number of induction training sessions for newly recruited judicial staff conducted	Completed	100	354,950,000.00	250,683,437.50
	Sub-Total Targets													800,000,000.00	565,000,000.00

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
4	Information and Communication Technology Strengthened	Embrace technology and digital transformation	Academic business processes automated by June,2028	i.Inadequate ICT Staffs	i. Increased workload to existing staffs ii. Delay in accomplishments of stated targets	Outsource technical experts from Outside	i.Man power ii.Finance iii.Computer iv. Technology v. Time	To automate application, admission and registration process	Automated application, admission and registration process	SARIS	Number of business processes automated	Completed	100	64,593,600.00	64,593,600.00
			ICT infrastructures upgraded by June, 2028	Data loss	i. Damaged institutional reputation ii.Disruption of business processes	Regular data backup	i.Man power ii.Finance iii.Computer iv. Time	To undertake co-location of IJA data center to NIDC	IJA Datacenter transferred to NIDC	Co-location Service	Number of ICT Infrastructures upgraded	Completed	100	143,937,600.00	143,937,600.00
			ICT strategy developed and operationalized by June,2028	Inadequate ICT Staffs	i. Increased workload to existing staffs ii. Delay in accomplishments of stated targets	Outsource technical experts from Outside	i.Man power ii.Finance iii.Computer iv. Time	To develop ICT Strategy and Policy	ICT Strategy and Guideline Developed	Approved ICT Strategy and Guideline	ICT strategy developed and Operationalized	Completed	100	10,000,000.00	10,000,000.00
	Sub-Total Targets													218,531,200.00	218,531,200.00
5	Capacity for conducting Training,Research,Outreach and Consultancy Strengthened	Develop Students and other prospective trainees to their academic and professional skills	Students Admission, registration and examination business processes documented by June, 2028	Absence of Students' Identity Cards	The use of outdated identity cards for continuing students	Issuance of temporary identity cards for new students and use of outdated identity cards for continuing students.	Manpower, Finance, equipments	To facilitate preparation of identity cards to new and continuing students	Presence of temporary identity cards	Registered students have temporary identity cards in place	Number of temporary identity cards prepared and issued	Completed	100	178,300,000.00	169,379,719.16

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
				Failure to undertake periodic review of syllabus and course outlines	Possibility of utilizing outdated syllabus that does not match with the current labor market requirement due to failure of frequent syllabus review	Syllabus reviewed timely and course outines are reviewed to meet labour market.	Manpower, finance, equipments	To facilitate periodic review of Syllabus and course outlines to meet the labour market	Presence of reviewed syllabus	Training is consistence with the labour market	Copies of reviewed syllabus	Completed	100		
			Students field practical training conducted annually by June 2028	Absence of prior training	Students ineffectiveness in conducting field pratical training	Issuance of guidelines by field supervisors during the whole period of Field practical training	Manpower, Finance,	To identify field stations, To issue field guidelines to both students and supervisors, to prepare budget, to allocate supervisors	Availability of guidelines for field supervision	Efficiency in field supervision and practical skills imparted to students.	Performance of students in field practical training	Completed	100	49,300,000.00	46,833,539.85
			The training assessment plan implemented effectively by June 2028	Absence of compendium of training assessment plan	Absence of uniformity in preparation of training assessment plan	Regular check of training assessment plan submitted by instructors	Manpower, training, budget	To facilitate preparation of training assessment plan	Presence of uniformity for training assessment plan	Efficiency in training using prepared assessment plan	Number of Training assessment plan prepared	completed	100	5,515,000.00	5,239,086.66
		Enhance both practical Milestone and a symbolic ritual.	Graduation ceremonies conducted annually by June 2028	Absence of adequate graduation gowns for graduands	Increase of badget in hiring of graduation gowns from other academic institutions.	Hiring of lowest number of graduation gown depending on the number of graduands to the respective year.	Finance	To facilitate processess of hiring adeguate graduation gowns.	Presence of graduation gowns hired	Availability of adequate graduation gowns	Number of graduation gowns hired	Completed	100	51,885,000.00	49,289,213.28
	Sub-Total Targets													285,000,000.00	270,741,558.95

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
6	Quality Assurance and Accountability Sytems Improved	Enhance internal controls.	Audit conducted as per auditor's requirement by June,2028	Delays in submission of audit Reports from auditees.	Failure to complete the planned audit area.	Train auditees on audit timelines and resposibilities.	1. Human Resources: four (4) members of staff 2. Financial Resources: TZS. 3.Time and Required Man-Hours for the Audit Assignments:620 Man days	1. To conduct audit activities as per Internal Audit Annual plan. 2.Preparation of the Internal Audit Manual,Annual plans and Reports.	1. Detailed audit report with audit findings,recommendations and agreed Management actions. 2.Status implementation reports to track progress on the implementations of auditor's recommendations. 3.An approved Internal audit manual. 4.An approved annual audit plan developed based on risk assessment.	1.Strengthened internal controls due to implementing audits recommendations by reducing control weaknesses and errors. 2.Incresed operational efficiency. 3.Improved accountability. 4.Standardized audit processes. 5.Better resources utilization due to presence ofr an audit plan	Number of Statutory and compliance audits conducted	Completed	100	20,000,000.00	16,279,069.77
		Embed risk management into our existing management practices to enhance decision-making	Risk Management Framework reviewed and operationalized annually by June,2028	Outdated Risk Framework	Ineffective risk assessment and non-compliance with regulatory standards	Continuous monitoring,review and updates of mitigation as needed	Manpower, Materials,Fund,Time	Preparation of risk register and mitigation implementation action plan	Risk register and mitigation action plan prepared	Compliance with regulatory authority	Risk Management Framework reviewed and operationalized	Completed	100	8,000,000.00	6,511,627.91
		Strengthen Quality Assurance Unit and Improve quality of products and services offered	Quality assurance policy guidelines and procedures developed and operationalized by June 2028	Inadequate QA knowledge and skills	Ineffectiveness of measuring qualities of services delivered	• Use of traditional methods of measuring Quality of services • Availability of Quality Assurance Management Plan	Human resource and financial resource	Quality Monitoring and evaluation of different services such as accomodation ,admission,teaching and invigilation of all institute examination.	Timely submission of QA recommendation report to the Principal	Provision of Quality services	Quality assurance policy guidelines and procedures developed and operationalized	Completed	100	15,000,000.00	12,209,302.33
	Sub-Total Targets													43,000,000.00	35,000,000.00
7	Good Governance and Managed Legal	Motivate leaders and staff to improve their performance.	Statutory benefits for leaders and staff provided by June 2028	Absesnce of incentive sheme and packages to the Staff	Reduction of Employees Morale and Perfomance	Budget Set for Statutory benefits and Employees Incentives	Time, Human resource and Fund	Establishment of Incentives scheme	Employee Satisfaction	Employees Perfomance and productive increased	Number of statutory benefits provided	Completed	100	386,500,000.00	330,859,287.32

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE, 2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk Impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
	Frame work	Motivate Staff to improve their performance.	Institute's Staff attended Long and Short courses by June,2028	Ineffective implementation of Training Programs	Reduaction of Employees productivity ratio	Budget Set for effective implementation of Training Programs	Fund,Time and Human Resource	Supervising the implementation of the training program	Enhanced Employee Perfomance	Employees Perfomance and productive increased	Number of Institute's Staff facilitated to attend Long and Short courses	Completed	98.89	100,000,000.00	85,603,955.32
		Enhance good governance to facilitate decision-making.	Governing council and statutory committee meetings conducted by June,2028	Disruption of Schedule of Statutory Committee	Delays in decision-making	Earlier Preparation and Effective Communication with Members	Time, Human resource and Fund	Supervising the Meetings	Governing council and statutory committee meetings conducted	Enhanced good governance and Control	Number of Governing Council Meeting and statutory committees Conducted and strengthened	Completed	100	260,927,500.00	223,364,260.52
		Enhance good governance to facilitate decision-making.	Working environment for efficient and effective service delivery improved by June 2028.	Increasing recruitment Costs	Increased Costs and Operations Delays	Developing Succession Plan	Time, Human resource and Fund	Managing and Supervising Administrative Service Derivery	Succession Plan developed	efficient and effective service delivery	Number of Succession Plan	Completed	99.77	598,570,500.00	512,400,023.40
		Protect institution's staff and students from HIV transmission and other non-communicable diseases.	Six (6) campaigns on HIV/AIDS and non-communicable diseases conducted by June,2028;	Inadequate HIV/AIDS Prevention interventions	Increased Healthcare Costs	Conducting atlaest One (1) awareness campagn on HIV/AIDS and non-communicable diseases	Time, Human resource and Fund	Conducting Six (6) campaigns on HIV/AIDS and non-communicable diseases conducted	HIV/AIDS Prevention interventions Implemented	Reduction of HIV transmission and other non-communicable diseases.	Number of HIV/AIDS awareness campaigns Conducted	Completed	100	9,530,000.00	8,158,056.94
		Ensure effectiveness, transparency and accountability in service delivery and implementation ofanti-corruption strategies	Two (2) Anti-corruption sensitization and awareness campaigns conducted annually by June, 2028	Inadequate Anti-corruption sensitization and awareness campaigns	Limited awareness on Corruption Issues	Conducting atlaest One (1) awareness campagn on Anti-corruption	Time, Human resource and Fund	Conducting Anti-corruption sensitization and awareness campaigns	Anti-corruption sensitization and awareness campaigns Implemented	Effectiveness, transparency and accountability in service delivery	Number of Anti-Corruption awareness campaigns Conducted	Completed	100	11,585,000.00	9,917,218.22

INSTITUTE OF JUDICIAL ADMINISTRATION

SUMMARY OF SERVICE PERFOMANCE INFORMATIONS FOR THE PERIOD ENDING 30 JUNE,2025

No.	Objectives	Strategies (Short/Medium/Long)	Targets (Current/Previous/Upcoming year)	Risk	Risk impacts	Risk Mitigation	Inputs	Processes	Outputs	Outcomes	KPIs	Implementation Status	Completion%	Budget (TZS"Mio)	Actual (TZS"Mio)
		Ensure resources are utilized effectively and efficiently.	Management and Administrative Service Derivery Strengthened by June,2028	Absenteeism	• Poor service delivery • Financial loss • Poor organizational image	• Attendance register is in place for checking in (8:00 am) but not for checking out (4:00 pm) • Biometric Register	Time and Human resource	• Full utilization of PEPMIS procedures • Active biometric • Ad hoc Monitoring of staff existence during working hours • Establishment of department/unit/directorate weekly meetings	Enhance Accountability among employees	Addressing absenteeism	Number of Services derivered managed	Completed	100	459,417,300.00	393,279,380.24
	Sub-Total Targets													1,826,530,300.00	1,563,582,181.97
	Total Targets													3,510,208,000.00	2,975,364,075.31

5.0 STAKEHOLDERS RELATIONSHIP

Stakeholders are groups or individuals that can reasonably be expected to be significantly affected by an Institute's activities, outputs, or outcomes, or whose actions can reasonably be expected to significantly affect the ability of the entity to create value over time. They have an interest or are directly or indirectly affected by the Institute's operations.

The Institute recognises the importance of addressing the needs of its key stakeholders to add value, satisfy their needs, and fulfil their expectations, thereby fulfilling its mission. Before making its decision, the TCWG considers the Interests of all stakeholders and ensures that stakeholder engagement is deliberate and planned, and that communication is always transparent and effective. The Institute has identified categories of stakeholders as outlined in Table 2.

TABLE 2: STAKEHOLDERS RELATIONSHIP

S/N	NAMES OF KEY STAKEHOLDERS	THEIR INTEREST/CONCERN	VALUE WE CREATE
1.	Judiciary	Improved capacity and professionalism of judicial officers and staff expect highly qualified personnel for the administration of justice.	Provision of Training to Judicial Officers and other stakeholders in the administration of justice chain.
2.	Ministry of Constitutional and Legal Affairs	Availability of a justice system managed by skilled and ethical officers requires highly qualified personnel for the administration of justice, the rule of law and good governance	Collaboration in implementing policies and guidelines for legal sector training
3.	Students	Access to quality education, knowledge, and employable skills, expect good welfare provisions, and fair assessment	High-standard training and a conducive learning environment
4.	IJA Employees	Job security, career growth, and motivation	Opportunities for professional development, a safe and supportive working environment
5.	Local and central Government	Effective justice and leadership services to citizens Provision of highly qualified personnel for technical advice (Consultancies and Research) on the administration of justice and good governance.	Training of competent public servants and other stakeholders to implement laws and procedures efficiently
6.	The Press/Mass media	Access to accurate and informative content about the institute and the justice system	Partnership in public education on legal rights and ethical conduct
7.	Development Partners	Positive outcomes from funded projects	Proper resource utilization, transparent and accountability reports
8.	Professional associations	expects the Institute to observe professional ethics and to contribute towards the development of respective professions.	timely access to legal services, fairness in dispensing justice, transparency, openness and sensitization on legal matters
9.	Suppliers of goods and services	Fair contracts and timely payments	Transparent procurement and reliable business opportunities
10.	The surrounding community	Employment, business, and social contributions	Temporary/project-based jobs, community services, and corporate social responsibility programs

S/N	NAMES OF KEY STAKEHOLDERS	THEIR INTEREST/CONCERN	VALUE WE CREATE
11.	The General public	Access to fair and timely justice	Training of judicial Officers with skills to administer justice effectively
12.	Office of the Treasury Registrar	Proper management of public assets and institutions Compliance with financial rules and regulations by considering value for money for disbursed funds from the government.	Transparent and accurate financial and administrative reports
13.	National Council for Technical and Vocational Education and Training (NACT-VET)	Assurance of education and training standards and ensuring the programmes meet labour market demands, as well as adhering to the regulatory framework	Compliance with and surpassing national technical and vocational training standards
14.	Ministry of Finance (MoF)	Efficient management of government financial resources	Effective budgeting, spending, and accountability Reporting

6.0 OPERATING AND FINANCIAL REVIEW

6.1 Analysis of financial performance

The Institute's financial statements provide a record of financial performance for the period ended 30 June 2025. The Financial Statements for the year 2024/25 provide a comparative analysis of the previous financial year, 2023/24, as follows.

6.1.1 Revenue

i. Revenue from Exchange transactions

In the financial year ended 30 June 2025, revenue collected from internal sources (Revenue from exchange transactions) was TZS 1,382,982,785, compared with TZS 2,288,472,663 in the year ended 30 June 2024. The 39.9% decrease of TZS 905,489,878 was due to a decrease in student enrollment.

ii. Other Revenue

In the financial year ended 30 June 2025, other revenues collected from various internal sources amounted to TZS 255,797,677, compared with TZS 430,435,025 in the year ended 30 June 2024, resulting in a decrease of TZS 174,637,348, equivalent to 40.7%. This decrease was caused by a decrease in revenue collected from short courses training.

iii. Subvention from Other Government entities

During the year ended 30 June 2025, the Institute of Judicial Administration Lushoto received from the Treasury a total Government Subvention of TZS 2,463,573,015, compared with TZS 2,494,920,162 in the year ended 30 June 2024, resulting in decrease of TZS. 31,347,147 equivalents to 1.2%. The Government Subvention comprised amounts from Note 16 - Revenue Grants (except Revenue Grants - Non Monetary) and Note 32 - Subvention from other Government entities. which resulted in an decrease of TZS 31,347,147, equivalent to 1.2%.

iv. Revenue Grants

The Institute reported TZS 535,673,568 as total cost revenue grants received of Other Charges (OC) including TZS 2,800,000 non- monetary fund of capital assets for furniture acquired during the previous year, which was charged as a consumable item but is now recognised as a capital item this financial year.

However, for the year ended June 2024, the cost of building the Male Hostel, funded by the Government through the Judiciary of Tanzania upon completion, was recognised as a revenue grant, amounting to TZS 1,329,404,937.

v. Fair Value Gains on Assets and Liabilities

The Institute obtained a loss on the movement of Expected Credit Loss (ECL) in Cash and Cash Equivalent during the year due to an increase in movement (TZS 3,651,406.99 (ECL-2023/24) compared with TZS. 5,439,427.59 (ECL- 2024/25) resulted in a difference of TZS.1,788,020.60.

6.1.2 Expenses

i. Wages, Salaries & Employee Benefits

Amount spent on Wages, Salaries, and Employee Benefits for the year ended 30 June 2025 was TZS 2,979,059,162, as compared with TZS 2,775,110,519 in the year ended 30 June 2024, resulting in an increase of TZS 203,948,643, equivalent to 7.3%. The increase is due to staff promotions and new hires.

ii. Use of Goods and Services

The Institute of Judicial Administration Lushoto for the year ended 30 June 2025 spent TZS 1,304,754,954 on the Use of Goods and Services, compared with TZS 2,183,251,212 in the year ended 30 June 2024, resulting in a decrease of TZS 878,496,258, equivalent to 40.2%. The decrease is caused by spending less on operating expenses for training materials, per diem, and ground travel.

iii. Maintenance Expenses

The Institute of Judicial Administration Lushoto for the year ended 30 June 2025 spent TZS 239,367,696 on maintenance expenses, compared with TZS 273,442,602 for the year ended 30 June 2024, resulting in a decrease of TZS 34,074,906, equivalent to 12.5%. Due to spending less on building materials

iv. Other expenses

For the Financial year ending 30 June 2025, the Institute of Judicial Administration Lushoto spent TZS 96,693,300 for other expenses as compared with TZS 70,675,396 for the year ended on 30 June 2024, resulting in an increase of TZS 26,017,904, equivalent to 36.8%, which contributed in spend more on operating activities of consultancy fees for professionals, registration fee and insurance expenses.

v. Depreciation and Amortisation Expenses

For the Financial year ended 30 June 2025, the Institute of Judicial Administration Lushoto recognised depreciation expenses of TZS 354,560,815, up from TZS 347,404,606 for the year ended 30 June 2024, resulting in an increase of TZS 7,156,209, equivalent to 2.1%. and amortisation of TZS 7,580,000 during the year, the increase was due to depreciation and amortisation expenses on additional assets.

vi. Other Transfers

The Institute of Judicial Administration Lushoto for the year ended 30 June 2025 transfers TZS 13,000,000 as a contribution to the Consolidated Fund, as compared with TZS 40,000,000 in the year ended 30 June 2024, resulting in a decrease of TZS 27,000,000, equivalent to 67.5%, due to a decrease in revenue from own source collections compared with the previous year.

6.2 Analysis of financial position

6.2.1. Assets

i. Cash and Cash Equivalents

Cash and cash equivalents as at 30 June 2025 were TZS 669,557,829, compared with TZS 721,453,143 as at 30 June 2024, resulting in a decrease of TZS 51,895,313 equivalent to 7.19%. However, the Expected Credit Loss (ECL) for cash and cash equivalents charged for the year 2024/25 is TZS.5,439,427.59, and for the year 2023/24 was TZS. 3,651,406.99

ii. Receivables

The institute's receivables amounted to TZS 229,485,430 as at 30 June 2025, compared with TZS 386,399,534 as at 30 June 2024, resulting in a decrease of TZS 156,914,104, equivalent to 40.61%. The decrease is due to higher customer collections.

iii. Loan Receivables

A staff loan of TZS 1,500,000 was issued during the 2023/24 financial year. The balance remained unchanged in FY 2024/25 because the employee was transferred to another institution.

iv. Prepayments

The institute's prepayments amounted to TZS 15,136,814 as at 30 June 2025, compared with TZS 17,637,926 as at 30 June 2024, leading to a decrease of TZS 2,501,112, equivalent to 14.2%.

v. Inventory

The Institute of Judicial Administration Lushoto had an inventory closing balance of TZS 124,070,568 as at 30 June 2025, compared with TZS 105,377,736 as at 30 June 2024, which led to a increase of TZS 18,692,832, equivalent to 17.74%

vi. Property, Plant and Equipment (PPE)

The Institute of Judicial Administration Lushoto, as at 30 June 2025, had a PPE carrying value of TZS 10,980,418,207, compared with TZS 11,230,841,622 as at 30 June 2024, resulting in a decrease of TZS 250,423,415, equivalent to 2.2%.

vii. Intangible Assets

The Institute of Judicial Administration Lushoto reported a carry value of zero as at 30 June 2025, compared with TZS 7,580,000 as at 30 June 2024, which resulted in a decrease of TZS 7,580,000, equivalent to 100%.

viii. Receivables (Long Term)

As at 30 June 2025, the Institute of Judicial Administration Lushoto reported receivables amounting to TZS 4,615,846, which was the same balance reported as at 30 June 2024 (TZS 4,615,846), resulting in no movement during the year. The balance relates to a long-outstanding staff imprest. Recovery commenced in the 2025/26 financial year through salary deductions, and the outstanding amount is expected to decrease progressively as the deductions continue.

6.2.2. Liabilities

i. Payables and Accruals

The Institute of Judicial Administration Lushoto had a closing balance of TZS 156,291,731 in outstanding trade payables as at 30 June 2025, compared with TZS 55,956,179 as at 30 June 2024, resulting in an increase of TZS 100,335,552, equivalent to 179.3%. due to payments not effect on time.

ii. Deferred Income

The institute's deferred income amounted to TZS 54,419,911 as at 30 June 2025, compared with TZS **138,758,200** as at 30 June 2024, resulting in a decrease of TZS **84,338,290**, equivalent to 60.8%.

iii. Deposits

The deposits amounted to TZS 18,350,547 as at 30 June 2025, compared with TZS 83,499,152 as at 30 June 2024, resulting in a decrease of TZS 65,148,605, equivalent to 78.0%.

iv. Payables and Accruals (Long Term

The Institute's Payables and Accruals (Long Term) amounted to TZS 195,979,610 as at 30 June 2025, compared with TZS 239,052,478 as at 30 June 2024, resulting in a decrease of TZS 43,072,868, equivalent to 18.02%.

6.2.3. Net Assets/Equity

i. Taxpayers' Fund

Taxpayers' funds as at 30 June 2025 amounted to TZS 721,322,798. This represents the initial residual value or capital expenditure.

ii. Accumulated Surpluses

The Institute of Judicial Administration Lushoto had a closing balance of TZS 10,880,954,701 in accumulated surplus as at 30 June 2025, compared with a closing balance of TZS 11,239,731,604 as at 30 June 2024, resulting in a decrease of TZS 358,776,903, equivalent to 3.2%.

6.3 Analysis of cash flows

6.3.1. Cash flows from operating activities

In the financial year ended 30 June 2025, the Net Cash Flow generated from Operating activities was TZS. 45,980,107, compared with the Net Cash Flow generated from operating activities for the year ended 30 June 2024, which amounted to negative TZS. 423,905,300, which resulted in an increase of TZS 469,885,407 equivalent to 110.8%. This is caused by a decrease in operating activities during the year.

6.3.2. Cash Flows from Investing Activities

The Institute of Judicial Administration Lushoto spent a total of TZS 96,087,400 to finance investment activities for the year ended 30 June 2025, compared with TZS 47,277,291 for the year ended 30 June 2024. This resulted in an increase of TZS 48,810,109, which was equivalent to 103.2%. The increase is caused by the addition of office furniture and Equipment.

6.3.3. Cash flows from financing activities

For the year ended 30 June 2025, the Institute spent nothing on financing activities.

6.4 Budget performance

6.4.1. Budget and Actual amount

Revenue

The final revenue budget for the year ended 30 June 2025 was TZS 6,612,118,664. However, the actual amount received was TZS 4,606,152,640, resulting in a decrease of TZS 2,005,965,624, which is equivalent to 30.3%. The decrease in the actual amount was caused by fewer collections of internal revenue from exchange transactions and Other revenue.

Expenditure

The Institute had budgeted TZS 6,612,118,264. However, the actual amount spent was TZS 4,591,111,330, resulting in a difference of TZS 1,955,858,330, equivalent to 30% of the budgeted amount.

6.4.2. Explanation of Material variances of Budget versus Actual amount.

This section covers significant differences between the Actual amount and the approved Budget. The differences identified are as explained below;

i. Subvention from other Government entities - Variance TZS 1,058,337,250 (30%)

The Institute had budgeted to receive a total subvention of TZS 3,521,910,264 for the reporting period. However, the actual amount received from the Government was TZS 2,463,573,014, resulting in a decrease of TZS 1,058,337,250 (30%) from the budgeted amount.

ii. Revenue from Exchange Transactions - Variance TZS1,651,141,329 (53.5%)

The Institute had budgeted to collect a total of TZS 3,089,008,000 from its internal resources for the reporting period. However, the actual amount collected from its internal resources was TZS 1,437,866,671, resulting in a decrease of TZS 1,651,141,329 (53.5%) from the budgeted amount due to a decline in student enrolment during the financial year 2024/25.

iii. Other Revenue -Variance TZS 254,597,677 (21216.5%)

The Institute had budgeted to collect a total amount of TZS. 1,200,000 for the reporting period. However, the actual amount collected was TZS 255,797,677, resulting in an increase of TZS 254,597,677 (21216.5%) from the budgeted amount due to an underbudget for other revenue.

iv. Wages, Salaries and Employee Benefits -Variance TZS 639,071,686 (17.7%)

The Institute had budgeted to incur a total amount of TZS. 3,618,130,449 for Wages, Salaries, and Employee Benefits for the reporting period. However, the actual amount incurred for Wages, Salaries, and Employee Benefits was TZS 2,979,059,162, resulting in a decrease of TZS 639,071,686 (17.7%) from the budgeted amount due to the failure of the Institute to get approval from the government for new salaries of employee promotions, new employees recruited, and salary arrears. Also, the Institute didn't obtain employment permits from the government.

v. Use of Goods and Services -Variance TZS 1,141,837,166 (49%)

The Institute had budgeted to spend a total amount of TZS. 2,308,740,938 for the use of goods and services for the reporting period. However, the actual amount spent on goods and services was TZS 1,166,903,772, resulting in a decrease of TZS 1,141,837,166 (49%) from the budgeted amount.

vi. Other Expenses -Variance TZS 56,196,500 (36.8%)

The Institute had budgeted to spend a total amount of TZS. 152,889,800 for other expenses for the reporting period. However, the actual amount spent on other expenses was TZS 96,693,300, resulting in a decrease of TZS 56,196,500 (36.8%) from the budgeted amount.

vii. Maintenance Expenses -Variance TZS 136,288,982 (36.3%)

The Institute had budgeted to spend a total amount of TZS. 375,656,678 for maintenance expenses for the reporting period. However, the actual amount spent on maintenance expenses was TZS. 239,367,696 resulting in a decrease of TZS 136,288,982 (36.3%) from the budgeted amount

viii. Acquisition of Property, Plant and Equipment -Variance TZS 45,712,600(32.2%)

The Institute had budgeted to acquire office equipment worth TZS. 141,800,000 for the reporting period. However, the actual amount spent on acquiring office equipment was TZS. 96,087,400 resulting in a decrease of TZS 45,712,600 (32.2%) from the budgeted amount.

6.5 Future plans.

The Institute has the following plans;

i) The institute plan is mainly geared at diversifying income, which will result in more income-generating activities to widen the income stream.

ii) Strengthening local and international partnerships and collaboration with stakeholders in the Justice delivery chain to increase the delivery of capacity-building programs in the sector.

iii) Introduce new programs and improve the quality of education, staff development, and other services provided by the Institute.

iv) Develop a project proposal to solicit development funds from the government and other stakeholders to construct new infrastructure and rehabilitate the existing ones.

6.6 Capital structure

The Institute's capital structure for the year ended 30 June 2025 consists of the Capital Fund of Taxpayers, TZS 721,322,798, and Accumulated Surplus, TZS 10,880,954,701. The total Capital Fund is TZS 11,602,277,499.

6.7 Liquidity of the Entity

During the financial year, the Institute managed its liquidity to ensure there were sufficient funds to meet its obligations when due, without incurring unacceptable losses or risking damage to the Institute's reputation. This was achieved through prudent liquidity management, including maintaining sufficient cash and cash equivalents and ensuring that the Institute renders its services on cash.

Thus, the Institute's liquidity gap, which is the excess of current assets over current liabilities for the financial year ended 30 June 2025, was TZS 2.96 compared with TZS 2.62 in the previous year. This shows that the Institute can meet its current obligations when they fall due.
Therefore, the Institute shall continue to monitor its existing sources of revenue, identify additional sources of revenue, and ensure control over expenditure to minimise the effect of the Institute's failure to discharge its obligations when due.

7.0 RESOURCES

In pursuit of its objectives, the Institute has the following resources, in addition to those presented in the Financial Position.

7.1 Human resources

The Institute has employed staff with adequate skills and competence to ensure the delivery of quality services. Employees are well motivated and perform their duties responsibly and ethically. As of 30 June 2025, the number of employees was 105.

S/N	Category	Administration Staff	Academic Staff	Total
1	Associate Professor	-	1	1
2	PhD	-	2	2
3	Masters	9	18	27
4	Bachelor Degree	31	3	34
5	Diploma	21	-	21
6	Certificates	20	-	20
Total		81	24	105

7.2 Natural resources

The Institute has natural resources such as Land and Forest. The Land has been recognised in the financial position. The Institute owns a forest of 13.631 hectares located on the main campus.

7.3 Social and relationship resources

This refers to the institute's relationships with communities, stakeholder groups, and other networks, and to its ability to share information to enhance individual and collective well-being. The Institute's social and relationship capital includes:

i) Shared norms, common values, and behaviours;
ii) Key stakeholder relationships, and the trust and willingness to engage with the Institute.

8.0 OPPORTUNITIES AND UNCERTAINTIES

Criteria	Opportunities	Uncertainties
Political Trends	i. Government's political will to support judicial reforms facilitates Induction and continuing education for Judicial Officers and other Legal professionals; ii. The presence of peace and security enables the IJA to conduct training programs effectively; iii. The appointment of judicial and non-judicial officers requires training and orientation by the IJA	Unpredictable directives from Leaders;
Economic trends	i. Presence of infrastructure, e.g., passable roads, electricity, water within the District; ii. Presence of financial institutions such as Banks, SACCOs, etc. iii. Presence of development partners' iv. IJA is a centre of excellence in legal training in the country; v. Ongoing transformation in the Judiciary of Tanzania vi. Prospects for professional development to Magistrates Court Clerks and other judiciary staff vii. Growth of citizens' per capita income influences the increase in students' registration at IJA viii. Prospective applicants from inside the country coming to IJA	i. Unreliable and high tariffs on electricity supply. ii. Unreliable and high tariffs on water source; iii. High competition from institutions offering similar programs'; iv. Inadequate and unreliable funds from the government; v. Insufficient fund support from development partners
Sociological trends	i. Availability of government policies supporting the existence of the institution in the District; ii. Existence of organization which support social welfares such as NGOs, CBOs, and other institutions in the district	Most of the Tanzanians are not aware of their legal rights.

Criteria	Opportunities	Uncertainties
Technological trends	i. The presence of the National ICT infrastructure Network that enhances IJA's delivery of services; ii. Establishment of E-government authority iii. Presence of Media (TV and Radio) within and outside the District (TV and Radio stations)	i. Unreliable source of power - electricity supply ii. High cost of technology adoption iii. Changes in technology
Ecological/Environment	i. Availability of renewable resources e.g., Forests ii. Existence of laws on environmental protection	i. High tariffs on electricity supply. ii. Climate change
Legal trends	i. Presence of the IJA Act ii. Public Service Regulations iii. Existence of Standing Orders iv. Existence of Code of Ethics v. Public Finance Ac	Change of Laws and Regulations

9.0 SUSTAINABILITY OF ENTITY OPERATIONS

9.1 Introduction

Pursuant to the requirements of International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards (IFRS S1 and S2), issued by the International Sustainability Standards Board (ISSB), the Governing Board presents this report. This follows the adoption and implementation of IFRS Sustainability Disclosure Standards in Tanzania as mandated by the Technical Pronouncement number 1 of 2024 issued by the National Board of Accountants and Auditors (NBAA) dated 1st July 2024, and the Accounting Circular number 2 of 2024/25, issued by the Permanent Secretary and Paymaster General, dated 16th May 2025. This report presents sustainability-related risks and opportunities related to climate-related disclosure.

9.2 Climate-Related Disclosure

As per the International Financial Reporting Standards for Sustainability Reporting (IFRS S1 and S2), the objective of climate-related disclosure is to enable the IJA to disclose information about its climate-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the Governing Council. To achieve this, the IJA discloses climate-related risks and opportunities across Governance, Strategy, Risk Management, and Metrics and Targets.

9.3 Governance

The objective of climate-related financial disclosures on governance is to enable users of general-purpose financial reports to understand the governance processes, controls, and procedures the IJA uses to monitor, manage, and oversee climate-related risks and opportunities. The governance structure of the IJA falls under the Governing Council and the Management Team.

9.3.1 Governing Council

The Governing Council is primarily responsible for the long-term sustainability of the IJA and has an ultimate responsibility for the governance of climate-related risk and opportunities. The Governing Council has an Audit Committee, which is solely responsible for overseeing climate-related risks and opportunities. The Governing Council oversees the setting of targets and approval of sustainability-related policies and plans. During the year, the Governing Council held four (4) meetings, in which climate-related risks and opportunities were discussed as cross-cutting issues. To ensure the sustainability of the IJA, various directives were issued, including guidance on managing climate-related risks and opportunities. The IJA is committed to ensuring the skills and competencies of the Governing Council Members through the provision of various training programs related to sustainability.

9.3.2 Management Team

Management's role in the governance processes, controls, and procedures used to monitor, manage, and oversee climate-related risks and opportunities, whether the role is delegated to a specific management level position or management level committee, and how oversight is exercised over that position or committee. Also, whether management uses controls and procedures to support the oversight of climate-related risks and opportunities.

9.4 Strategy

The objective of climate-related financial disclosures on strategy is to enable users of general-purpose financial reports to understand the IJA strategy for managing climate-related risks and opportunities. Specifically, the IJA discloses the following information:

9.4.1 Climate-related risks and opportunities

The IJA shall disclose information that enables users of general-purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.

9.4.2 Business model and value chain

The IJA shall disclose information that enables users of general-purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.

9.4.3 Strategy and decision-making

The IJA shall disclose information that enables users of general-purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making.

9.4.4 Financial position, performance, cash flows, and budget

The IJA shall disclose information that enables users of general-purpose financial reports to understand the effects of climate-related risks and opportunities on IJA's Financial Position, Financial Performance, and Cash Flows for the reporting period.

9.4.5 Resilience

The IJA shall disclose information that enables users of general-purpose financial reports to understand its capacity to adjust to the uncertainties arising from climate-related risks.

9.5 Risk Management

The objective of climate-related financial disclosures on risk management is to enable users of general-purpose financial reports to understand the IJA's processes for identifying, assessing, prioritising, and monitoring climate-related risks and opportunities, including whether and how those processes are integrated into and inform the IJA's overall risk management process. To achieve this, the IJA discloses the following:

The processes the IJA uses to identify, assess, prioritise, and monitor climate-related risks.
The related policies the IJA uses to identify, assess, prioritise, and monitor climate-related risks.
The extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the IJA's overall risk management process.

10.0 CORPORATE GOVERNANCE MATTERS

10.1 Corporate Governance Statement

Pursuant to Section 7 of the IJA Act (Cap 405 R.E 2023), the Governing Council is the Governing body of the Institute. The Council consists of the non-executive members except the principal. The President appoints the Chairperson, and the other members are appointed by the Chief Justice. The President appoints the Principal of the Institute after consultation with the Chief Justice and upon the Council's recommendation. The principal is also a Secretary to the Council as per Section 10 of the Act. The Council, for better carrying out its functions, has established several committees under Section 7(2)(k) of the Act.

The Council takes overall responsibility for the institute, including identifying key risk areas, monitoring and evaluating decisions, considering significant financial matters, and reviewing the performance of management business plans and budgets. The Council is also responsible for ensuring that a comprehensive system of internal controls, policies, and procedures is in place and for compliance with sound corporate governance principles. The Council is responsible and accountable for providing effective corporate governance, direction, and control of the entity.

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 Members of the Management Team. The Members of the Management Team are invited to attend Council meetings and to facilitate the effective control of all the institute's operational activities, acting as a medium of communication and coordination among the various departments and units of the institute. The institute is committed to the principles of effective corporate governance. The Council members also recognise the importance of integrity, transparency, and accountability.

10.2 Composition of the Institute's Governing Council

As per the IJA Act schedule, the Governing Council is composed of eight members, including the Chairperson and the Secretary. All members of the council are Tanzanians. The members of the Governing Council of the Institute as of the date of this report and who have served during the year 2024/2025, are listed in **Table 3**:

Table 3: Members of the Governing Council

S/N	Name	Gender	Qualifications	Age	Position	Membership Duration	Meetings Attendances
1.	Hon. Lady Justice Dr. Mary Caroline Levira	F	PhD in Laws (UDSM), LLM (Kwa Zulu Natal), LLB (Tumaini University)	53	Chairperson	17th June 2024 to 16th June 2027	4/4
2.	Hon. Retired Judge Dr. Fauz Twaib	M	PhD in Laws (University of Bayreuth), LL.M. (Queen's University), LL.B. (UDSM)	65	Member	01st Mar 2023 to 28th Feb 2026	3/4
3.	Hon. Gerson J. Mdemu (JA)	M	LL.M (UDSM), LL. B (UDSM)	55	Member	01st Mar 2023 to 28th Feb 2026	4/4
4.	Ms. Tunu E. Temu	F	LLM(UDSM), LL. B (UDSM)	53	Member	01st Mar 2023 to 28th Feb 2026	4/4
5.	Ms. Enziel W. Mtei	F	MA in Global Governance (Northumbria University), Adv. Diploma in Local Government Administration (IDM - Mzumbe)	60	Member	01st Mar 2023 to 28th Feb 2026	3/4
6.	Mr. Robert A. Kinyangasi	M	Ordinary Diploma in Law Student (IJA)	21	Member	N/A	3/4

S/N	Name	Gender	Qualifications	Age	Position	Membership Duration	Meetings Attendances
7.	Mr. Jackson C. Chacha	M	Bachelor's Degree in Library and Information Management (OUT), Diploma in Library and Information Science (SLADS-Bagamoyo)	39	Member	01st Mar 2023 to 28th Feb 2026	4/4
8.	Hon. Justice Dr. Paul F. Kihwelo (JA)	M	PhD of Law (OUT), LL.M (UDSM), LL. B (UDSM)	54	Secretary	N/A	4/4

During the year ended 30 June 2025, the Governing Council discussed and deliberated on the following issues;

(i) Review and approve the Institute's strategic plan and annual budget,
(ii) Approved revised Examination Regulations and Academic issues,
(iii) Reviewed and approved Quarterly Performance reports,
(iv) Approved Staff Establishment, Appointment, and Promotion,
(v) Approved Institute's Annual Procurement Plan and Audit Committee Annual Plan 2024/2025,
(vi) Reviewed and approved Risk-Based Annual Internal Audit Plan, Internal Audit Strategy, and Risk Register for the year 2024/2025,
(vii) Approved ICT Policy, Guideline, and Strategy,
(viii) Supervise the Implementation of CAG and Internal Audit Recommendations;
(ix) Approve Financial Statements for the year ended 30 June 2024 for submission to the External Auditors (CAG) for auditing.

10.3 Committees of the Governing Council

The committees of the Governing Council are established pursuant to section 7 (2) (k) of the IJA Act. As at the year-end, the Institute had six (6) committees, namely: Continuing Education and Research Committee, Academic Planning and Examinations Committee, Finance, Planning and Development Committee, Appointments and Staff Development Committee, Students Welfare Committee, and Audit Committee.

10.3.1 Continuing Education and Research Committee (CERC)

This committee is responsible for advising the council on matters related to Judicial Continuing Education and Research. The members of the Continuing Education and Research Committee (CERC) are listed in **Table 4** below;

Table 4: Composition of the Continuing Education and Research Committee

S/N	Name	Gender	Qualifications	Aged	Position	Meetings Attended
1.	Hon. Fauz A. Twaib	M	PhD of Laws (Dr. Jur.) (University of Bayreuth), LL.M. (Queen's University), LL. B (Hons), (UDSM)	65	Chairperson	3/4
2.	Hon. Awadhi Mohamed	M	MBA. International Business (Indian Institute for Foreign Trade), LL. B (UDSM)	65	Member	3/4
3.	Ms. Beatrice Patrick	F	Master of Philosophy, (University of Bergen, Norway, Advanced Diploma in Public Administration (Institute of Development Management, Mzumbe)	54	Member	2/4
4.	Ms. Patricia Ngungulu	F	Masters of Business Administration (HRM), University of Liverpool, London. Bachelor's Degree of Arts, (UDSM)	58	Member	2/4
5.	Dr. Patricia A. Kisinda	F	PhD in Law (University of Arizona), LLM (St. Augustine), LLB (Iringa University)	41	Member	2/4
6.	Dr. Eva Nnkya	F	PhD in Law	47	Member	1/4

For the year ended 30 June 2025, this committee held four (4) meetings. In these meetings, the committee discussed and deliberated on the following issues before being submitted to the Council for approval;

i. Approval of the Report on the Training of Trainers (ToTs) on Best Practices for Preventing Re-traumatisation of Survivors of Sexual Violence.
ii. Approval of the Report on the Training on the Bangalore Principles and Structural Responsibilities Derived from the Bangalore Principles of Judicial Conduct.

10.3.2 Academic Planning and Examinations Committee (APEC)

The Academic Planning and Examinations Committee (APEC) is established under section 14 of the IJA Act. The committee's principal function is to oversee and accordingly advise the Council in all matters relating to the Academic and Professional activities of the Institute. The members of the Academic Planning and Examinations Committee (APEC) are listed in **Table 5** below;

Table 5: Members of the Academic Planning and Examinations Committee

SN	Name	Gender	Qualifications	Aged	Position	Meetings Attendance
1.	Hon. Justice Dr. Paul F. Kihwelo	M	PhD of Law (OUT), LL.M (UDSM), LL. B (UDSM)	54	Chairperson	2/4
2.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL. B (UDSM)	50	Secretary	4/4
3.	Hon. Fauz A. Twaib	M	PhD of Laws (University of Bayreuth), LL.M. (Queen's University), LL. B (UDSM)	65	Member	-/4
4.	Prof. Fatihiya A. Massawe	F	PhD in Rural Development (SUA), MSc. in International Development Studies (Wageningen University of Life Sciences), BSc. Home Economics and Human Nutrition (SUA)	51	Member	4/4
5.	Dr. January Nkobogo	M	PhD in Law (UDSM), LL.M (UDSM), LL. B (UDSM)	55	Member	4/4
6.	Dr. Francis Sabby	M	PhD in Law (UDSM), LL.M (UDSM), PGD. Legal Practice (LST), LL. B (UDSM)	42	Member	4/4
7.	Mr. Erick Aloyce Augustino	M	Diploma in Law (IJA)	20	Member	3/4

For the year under review, the committee deliberated a number of issues within its mandates, including;

(i) Substantive and special Examination results;
(ii) Amendments to the examination regulations 2023;
(iii) The guidelines for Research, Consultancy, and Publication; and
(iv) To make the IJA Journal available online.

10.3.3 Finance, Planning and Development Committee (FPDC);

The Finance and Planning Development Committee is a technical council that addresses matters related to the Institute's Financial Performance. It considers financial policies and guidelines and recommends them to the Council for approval. The members of the Finance, Planning, and Development Committee (FPDC) are listed in **Table 6** below;

Table 6: Members of the Finance and Planning Development Committee

SN	Name	Gender	Qualifications	Aged	Position	Meetings Attendances
1.	Hon. Gerson J. Mdemu (JA)	M	LL.M (UDSM), LL. B (UDSM)	55	Chairperson	4/5

SN	Name	Gender	Qualifications	Aged	Position	Meetings Attendances
2.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL. B (UDSM)	50	Member	3/5
3.	Ms. Enziel W. Mtei	F	MA in Global Governance (Northumbria University) Adv. Diploma in Local Government Administration	60	Member	3/5
4.	Prof. Fatihiya A. Massawe	M	PhD in Rural Development (SUA), MSc. in International Development Studies (Wageningen University of Life Sciences), BSc. Home Economics and Human Nutrition (SUA)	51	Member	3/5
5.	Mr. Joseph Elikana	M	Master of Business Administration (ESAMI - Arusha), CPA (T) NBAA, Advanced Diploma in Certified Accountant (Institute of Development Management Mzumbe)	54	Member	3/5
6.	Mr. Jackson C. Chacha	M	Bachelor's Degree in Library and Information Management (The Open University of Tanzania), Diploma in Library and Information Science (SLADS-Bagamoyo)	39	Member	5/5

For the year under review, the committee held four (4) substantive meetings and one special meeting and deliberated several issues within its mandates, including the following;

i) The Institute's budget for the financial year 2024/2025
ii) Annual budget implementation action plan and its implementation tools;
iii) Quarterly budget implementation plans

iv) The report on the preparation of the Institute's accounts for the financial year 2023/2024;
v) The report on the implementation of the Annual Procurement Plan for the financial year 2024/2025.
vi) Reviewed the Midterm Strategic plan
vii) Institute Forest Management Plan

10.3.4 Appointments and Staff Development Committee (ASDC)

The Appointment and Staff Development Committee (ASDC) is responsible for receiving and deliberating on various staff welfare matters, including personnel emoluments, staff appointments, confirmations and promotions, training, disciplinary issues, and overall staff welfare. In the year under review, the committee deliberated on a five-year staff training program, housing allocation guidelines, various staff promotions, and appointments. The committee worked on two staff disciplinary matters and recommended them to the council. The members of the Appointment and Staff Development Committee (ASDC) are listed in **Table 7** below;

Table 7: Members of Appointments and Staff Development Committee

S/N	Name	Gender	Qualifications	Aged	Position	Meetings Attendance
1.	Ms. Enziel W. Mtei	F	MA in Global Governance (Northumbria University), Adv. Diploma in Local Government Administration (IDM - Mzumbe)	60	Chairperson	4/5
2.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL. B (UDSM)	50	Member	2/5
3.	Mr. Jackson C. Chacha	M	Bachelor's Degree in Library and Information Management (OUT)	39	Member	4/5
4.	Prof. Fatihiya A. Massawe	M	PhD in Rural Development (SUA), MSc. in International Development Studies (Wageningen University of Life Sciences), BSc. Home Economics and Human Nutrition (SUA)	51	Member	3/5
6.	Dr. Francis Sabby	M	PhD in Law (UDSM), LL.M (UDSM), PGD. Legal Practice (LST), LL. B (UDSM)	42	Member	4/5
7.	Ms. Tunu E. Temu	F	LL. B (UDSM).	52	Member	5/5

For the year under review, the committee met four times and deliberated a number of issues within its mandates, including the following;

i. The staff performance evaluation report in the PEPMIS system for the first half of 2024/2025;
ii.
iii. The Human Resource audit report conducted by the Service Commission;
iv. Staff training progress reports;
v. Staff promotion and recruitment reports.

10.3.5 Students Welfare Committee (SWC)

The Students Welfare Committee, among others, is responsible for advising the council on matters related to students' affairs, such as sports and development, disciplinary matters, health services, counselling and guidance, accommodation, etc. The members of the Students Welfare Committee (SWC) are listed in **Table 8** below;

Table 8: Members of the Students' Welfare Committee

S/N	Name	Gender	Qualifications	Aged	Position	Meetings Attendance
1.	Ms. Tunu E. Temu	F	LL. B (UDSM)	52	Chairperson	4/4
2.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL. B (UDSM)	50	Member	4/4
3.	Prof. Fatihiya A. Massawe	F	PhD in Rural Development (SUA), MSc. in International Development Studies (Wageningen University of Life Sciences), BSc. Home Economics and Human Nutrition (SUA)	51	Member	3/4
4.	Dr. January Nkobogo	M	PhD in Law (UDSM), LL.M (UDSM), LL. B (UDSM)	55	Member	4/4
5.	Ms Frida Nicholaus	F	BA. Sociology (UDSM)	42	Member	3/4
6.	Mr. Robert A. Kinyangasi	M	Ordinary Diploma in Law Student (IJA)	21	Member	4/4

For the year under review, the committee held four (4) times and one special meeting and deliberated several issues within its mandates, including the following;

(i) Amendment of the Institute of Judicial Administration Students' Organisation Constitution (IJASO) of 2015;
(ii) Establishment of the Students' Accommodation system to enhance efficiency,
(iii) Quality of Student welfare services, by enhancing overall well-being in addressing their emotional, Social, and academic needs.
(iv) Student participation in Sports and Games. Specifically, in December 2024, the Institute participated in the SHIMIVUTA 49 tournament and won the best runner medal.

10.3.6 Audit Committee

The power to establish an Audit Committee has been derived from the Public Finance Regulations 2001. Regulation 30 of the Public Finance Regulation 2001 provides that there shall be an Audit Committee in the Government Institutions. The Committee's purpose, authority, and responsibilities are defined in the Audit Committee Charter.

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

During the year, the Committee convened four (4) ordinary meetings and one (1) special meeting. The members of the Audit Committee are listed in **Table 9** below;

Table 9: Audit Committee Members

S/N	Name	Gender	Qualifications	Aged	Position	Membership Duration	Meetings Attendance
1.	Hon. Gerson J. Mdemu (JA)	M	LL.M (UDSM), LL. B (UDSM)	55	Chairperson	1st September 2022 to 31st August 2025	5/5
2.	Ms. Tunu E. Temu	F	LL. B (UDSM).	52	Member	1st September 2022 to 31st August 2025	5/5
3.	Ms. Christine E. Macha	F	Ms. in Human Resources Management (MU), Bachelor of Public Administration (MU).	58	Member	1st September 2022 to 31st August 2025	5/5
4.	CPA Dr. Asifiwe Enock Kyando	M	ACPA, PhD in Accounting, Master of Business Administration-Finance (Birmingham), Advanced Diploma in Accountancy (IAA)	53	Member	1st September 2022 to 31st August 2025	5/5
5.	Mr.Felix I. Kapesula	M	CIA, Master of Finance and Investment (IFM), Advanced Diploma in	45	Member	18th May 2023 to 17th May 2026	5/5

S/N	Name	Gender	Qualifications	Aged	Position	Membership Duration	Meetings Attendance
			Accountancy (TIA)				

The key issues that the Committee deliberated during the year were as follows:

i. Reviewed quarterly internal audit reports;
ii. Monitored quarterly Implementation of the Internal Auditor's Recommendations;
iii. Discussed the Management Letter and External Auditor's Report on the Audit of the Financial Statements for the FY 2024/25;
iv. Audit Committee Annual Plan 2024/2025;
v. Risk-Based Annual Internal Audit Plan 2024/2025;
vi. Internal Audit Strategy 2024/25 to 2027/28; and
vii. Monitored Implementation of External Auditor Recommendations.

10.3.7 Management of the Institute

The Principal of the Institute is the Accounting and Chief Executive Officer. The principal oversees the institute's overall activities. He is responsible to the Council in his day-to-day performance. The Principal is assisted by two Deputies, namely the Deputy Principal - Academic, Research, and Consultancy, who is responsible for all academic matters, and the Deputy Principal – Planning, Finance, and Administration, who is responsible for all matters related to Planning, Finance, and Administration of the Institute. In his day-to-day activities, the Principal is assisted and advised by a team of Senior Managers who constitute the Management Committee. The members of the Management Committee are listed in **Table 10** below;

Table 10: Members of the Management Committee

S/N	Name	Gender	Title	Status
	Hon. Justice Paul F. Kihwelo (PhD)	M	Principal - Institute of Judicial Administration Lushoto	Chairperson
	Mr. Goodluck P. Chuwa	M	Deputy Principal - Academic, Research and Consultancy	Member
	Prof. Fatihiya A. Massawe	F	Deputy Principal - Planning, Finance and Administration	Member
	Dr. Patricia A. Kisinda	F	Director of Judicial Training and Continuing Education	Member
	Mr. Emily O. Suka	M	Director of Academics	Member
	Mr. Bakari Y. Mhamali	M	Head of Information Communication System Unit	Member
	CPA Elias G. Ngirwa	M	Head of Internal Audit Unit	Member
	Ms. Frida C. Nicholaus	F	Acting Dean of Students	Member

S/N	Name	Gender	Title	Status
	Mr. Amin C. Kasililika	M	Manager of Planning and Development	Member
	CPA Pius L. Mwakimenya	M	Manager of Finance and Accounts Unit	Member
	Ms. Hanipha H. Nyanza	F	Head of Procurement Management Unit	Member
	Ms. Tundonde S. Mwihomeke	F	Head of Quality Assurance Unit	Member
	Mr. Archibald A. Kiwango	M	Research Consultancy and Publication Manager	Member
	Ms. Dorothea J. Kavuye	F	Acting Head of Library Services Unit	Member
	Mr. Halid M. Magenda	M	Human Resources and Administrative Manager	Secretary

10.4 Environmental matters

The environmental key policies and legislation provide guidance for environmental management. The main objective of environmental management is to prevent and/or reduce environmental degradation, mitigate and adapt to climate change, and implement various objectives to achieve the Sustainable Development Goals (SDGs). The Institute will promote environmental protection initiatives as it undertakes its oversight role.

10.5 Employee welfare

As of 30 June 2025, the number of employees was 105, of whom 45 were female and 60 were male. All statutory rights of employees were attended to. The relationship between the employees and management was good. There were no unresolved complaints.

When presenting its annual budget for 2024/25, the Institute set aside funds for staff training to improve employees' technical skills and, hence, their effectiveness. Training programs have been developed and continue to be developed to ensure employees are adequately trained at all levels. All employees have some form of annual training to upgrade skills and enhance competencies. During the year under review, A total of 14 employees were supported for a long-course training, while 34 attended various short courses. Several in-house training programs were undertaken, too. The institute pays mandatory contributions to the Public Service Social Security Fund (PSSSF), which qualifies as a defined contribution plan.

10.6 Social and community issues

The institute complies with the principle of corporate social responsibility by extending various social and financial support to the Lushoto Community. For the financial year 2024/25, the Institute provided monetary assistance of TZS 1,500,000.00 to Mbula Primary School to support the construction of student toilet pits. Provided legal aid to more than 500 people in the Lushoto community and supported the Magamba marathon by providing monetary assistance in TZS. 500,000.00 to assist in part with the facilitation of the activity.

10.7 Gender parity

The Institute is an equal opportunity employer. It provides equal access to employment opportunities and ensures that the best-qualified person is appointed to any given position, free from discrimination of any kind and without regard to factors such as gender, marital status, tribe, or religion that do not impair the ability to discharge duties. At year-end, the Institute had a total of 105 employees, of whom 60 were male and 45 were female, representing 57.1% and 42.9%, respectively.

11.0 APPOINTMENT OF 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), Section 30 (2) of the Public Finance Act, Cap. 348 (Revised 2020) and Section 10 of the Public Audit Act, Cap. 418.

12.0 RESPONSIBILITY OF THE AUDITOR

The Controller and Auditor General (CAG) has a statutory responsibility to report to the stakeholders as to whether, in his opinion, the financial statements of the Institute present fairly the financial position, financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standard (TFRS 1) and in the manner required by the Institute of Judicial Administration Lushoto Act, Cap. 405, RE 2023, and the Public Finance Act, Cap. 348.

13.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

The Governing Council is responsible for the preparation of the annual financial statements, which give an accurate and fair view of the Institute and its operating results in accordance with International Public Sector Accounting Standards (IPSAS), in conformity with the provision of the Public Finance Act, Cap 348, Section 30(2) and the Institute of Judicial Administration Lushoto Act, Cap 405.

This responsibility includes designing, implementing, and maintaining internal controls relevant to the preparation and presentation of financial statements that are free from material misstatements, whether due to fraud 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 comply 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 the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended 30 June 2025.

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

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

In our opinion, nothing has come to the attention of the Governing Council that the financial statements do not present, in all material respects, the operations of the Institute fairly and will not remain an ongoing concern for the next twelve months from the date of these financial statements.

14.0 POLITICAL AND CHARITABLE DONATIONS

The Institute did not make any donations during the period.

15.0 DISABLED PERSONS

Applications for employment from people with special needs are always considered, with the applicants' aptitudes taken into account. In the event that staff members become disabled, every effort is made to ensure that their employment with the institute continues and that 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.

16.0 PREJUDICIAL ISSUES

The Institute had no prejudicial matter as of 30 June 2025.

17.0 STATEMENT OF COMPLIANCE

The report by those charged with governance is prepared in compliance with Tanzania Financial Reporting Standard 1 (TFRS 1), issued by the National Board of Accountants and Auditors (NBAA), which became effective on 1 January 2021. The Institute's Financial Statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accounting Standards Board (IPSASB).

18.0 APPROVAL

The report by those charged with Governance has been approved by those charged with governance, and signed on its behalf by;

....	....
Hon. Lady Justice Dr. Mary Caroline Levira	Hon. Justice Dr. Paul F. Kihwelo
Chairperson of the Council	**Secretary to the Council**
Date 11 / 03 / 2026	Date 11 / 3 / 2026

DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS

The National Board of Accountants and Auditors (NBAA), pursuant to the powers conferred under the Auditors and Accountants (Registration) Act, Cap 286, requires financial statements to be accompanied by a declaration issued by the Head of Finance and Accounts responsible for the preparation of the entity's financial statements.

A Professional Accountant must assist the Governing Body in discharging the responsibility of preparing the entity's financial statements, 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, Pius L Mwakimenya, being the Head of Finance and Accounts Department of the Institute of Judicial Administration Lushoto, do hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements present a true and fair view of the 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: MANAGER FINANCE AND ACCOUNTS

NBAA Membership No. ACPA 3750

Date....11/03/2026

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2025	2024
ASSETS		**TZS**	**TZS**
Current Asset			
Cash and Cash Equivalents	62	669,557,829	721,453,142
Receivables	67	229,485,430	386,399,534
Loan Receivables	68	1,500,000	1,500,000
Prepayments	69	15,136,814	17,637,926
Inventories	70	124,070,568	105,377,736
Total Current Assets		**1,039,750,641**	**1,232,368,338**
Non-Current Asset			
Property, Plant and Equipment	77	10,980,418,207	11,230,841,622
Intangible Assets	78	-	7,580,000
Receivables (Long Term)	87	4,615,846	4,615,846
Total Non-Current Asset		**10,985,034,052**	**11,243,037,468**
TOTAL ASSETS		**12,024,784,693**	**12,475,405,806**
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	156,291,731	55,956,179
Deferred Income	93	51,885,306	135,843,595
Deposits	94	18,350,547	83,499,152
Total Current Liabilities		**226,527,584**	**275,298,926**
Non-Current Liabilities			
Payables and Accruals (Long Term)	109	195,979,610	239,052,478
Total Non-Current Liabilities		**195,979,610**	**239,052,478**
TOTAL LIABILITIES		**422,507,194**	**514,351,404**
Net Assets		**11,602,277,499**	**11,961,054,402**
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		721,322,798	721,322,798
Accumulated Surpluses / Deficits		10,880,954,701	11,239,731,604
TOTAL NET ASSETS/EQUITY		**11,602,277,499**	**11,961,054,402**

....

Hon. Lady Justice Dr. Mary Caroline Levira

Chairperson of the Council

Date 11/03/2026

....

Hon. Justice Dr. Paul F. Kihwelo

Secretary to the Council

Date 11/3/2026

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/2025 TZS	2023/2024 TZS
REVENUE			
Revenue			
Revenue Grants	16	535,673,568	1,329,404,937
Revenue from Exchange Transactions	17	1,382,982,785	2,288,472,663
Fair Value Gains on Assets and Liabilities	24	-	3,907,277
Other Revenue	31	255,797,677	430,435,025
Subvention from other Government entities	32	2,463,573,015	2,494,920,162
TOTAL REVENUE		**4,638,027,045**	**6,547,140,064**
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries, and Employee Benefits	34	2,979,059,162	2,775,110,519
Use of Goods and Services	35	1,304,754,954	2,183,251,212
Maintenance Expenses	36	239,367,696	273,442,602
Other Expenses	52	96,693,300	70,675,396
Expected Credit Loss	54	1,788,021	-
Depreciation of Property, Plant and Equipment	77	354,560,815	347,404,606
Amortisation of Intangible Assets	78	7,580,000	-
Total Expenses		**4,983,803,948**	**5,649,884,335**
Transfer			
Other Transfers	60	13,000,000	40,000,000
Total Transfer		**13,000,000**	**40,000,000**
TOTAL EXPENSES AND TRANSFERS		**4,996,803,948**	**5,689,884,335**
Share of Surplus of Associate and Joint Venture	108	-	-
Surplus / Deficit for the period		**(358,776,903)**	**857,255,728**

………………………………
Hon. Lady Justice Dr. Mary Caroline Levira
Chairperson of the Council
Date 11/03/2026

………………………………
Hon. Justice Dr. Paul F. Kihwelo
Secretary to the Council
Date 11/8/2026

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/2025 TZS	2023/2024 TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Subvention from other Government entities	32	2,463,573,014	2,494,920,162
Revenue Grants	16a	448,915,278	135,843,595
Revenue from Exchange Transactions	17a	1,437,866,671	2,077,363,063
Other Revenue	31	255,797,677	430,435,025
Total Receipts		**4,606,152,640**	**5,138,561,845**
PAYMENTS			
Wages, Salaries, and Employee Benefits	34	2,979,059,162	2,775,158,019
Use of Goods and Services	35a	1,166,903,772	2,299,022,814
Social Benefits		-	-
Other Transfers	60	13,000,000	40,000,000
Other Expenses	52	96,693,300	70,675,396
Maintenance Expenses	36	239,367,696	273,442,602
Decrease in Deposit		65,148,604	104,168,313
Total Payments		**4,560,172,534**	**5,562,467,144**
NET CASH FLOW FROM OPERATING ACTIVITIES		**45,980,107**	**(423,905,300)**
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	77	(96,087,400)	(47,277,291)
Acquisition of Biological Assets		-	-
Total Investing Activities		**(96,087,400)**	**(47,277,291)**
NET CASH FLOW FROM INVESTING ACTIVITIES		**(96,087,400)**	**(47,277,291)**
Net Increase		**(50,107,293)**	**(471,182,590)**
Cash Surrendered to Holding Account		-	-
Cash and cash equivalents at the beginning of the period		725,104,549	1,196,287,139
Cash and cash equivalents at the end of the period		**674,997,256**	**725,104,549**

....

Hon. Lady Justice Dr. Mary Caroline Levira

Chairperson of the Council

Date 11/03/2026

....

Hon. Justice Dr. Paul F. Kihwelo

Secretary to the Council

Date 11/3/2026

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

	Taxpayers' Fund	Accum. Surplus/(Deficit)	Total
	TZS	TZS	TZS
Opening Balance as at 01 Jul 2024	**721,322,798**	**11,239,731,604**	**11,961,054,402**
Surplus/ Deficit for the Year	-	(358,776,903)	(358,776,903)
Closing Balance as at 30 Jun 2025	**721,322,798**	**10,880,954,701**	**11,602,277,499**
Opening Balance as at 01 Jul 2023	**721,322,798**	**10,382,475,876**	**11,103,798,674**
Surplus/ Deficit for the Year	-	857,255,728	857,255,728
Closing Balance as at 30 Jun 2024	**721,322,798**	**11,239,731,604**	**11,961,054,402**

....

Hon. Lady Justice Dr. Mary Caroline Levira
Chairperson of the Council
Date....11/03/2026..........

....

Hon. Justice Dr. Paul F. Kihwelo
Secretary to the Council
Date....11/3/2026..........

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

	Budgeted Amount			Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)	
	Original Budget TZS	Reallocations / Adjustments	Final Budget (B)			Percentage (%)
	TZS	TZS	TZS	TZS	TZS	
RECEIPTS						
Subvention from other Government entities	3,521,910,264	-	3,521,910,264	2,463,573,014	1,058,337,250	30
Revenue Grants	-	-	-	448,915,278	(448,915,278)	
Revenue from Exchange Transactions	3,089,008,000	-	3,089,008,000	1,437,866,671	1,651,141,329	53
Other Revenue	1,200,000	-	1,200,000	255,797,677	(254,597,677)	212.16
Total Receipts	**6,612,118,264**	-	**6,612,118,264**	**4,606,152,640**	**2,005,965,624**	**30**
PAYMENTS						
Wages, Salaries, and Employee Benefits	3,634,497,348	(16,366,500)	3,618,130,848	2,979,059,162	639,071,686	18
Use of Goods and Services	2,308,754,438	3,986,500	2,308,740,938	1,166,903,772	1,141,837,166	49
Social Benefits	1,600,000	-	1,600,000	-	1,600,000	100

Other Transfers	13,000,000	-	13,000,000	13,000,000	-	-
Other Expenses	157,009,800	(4,120,000)	152,889,800	96,693,300	56,196,500	37
Maintenance Expenses	359,156,678	16,500,000	375,656,678	239,367,696	136,288,982	36
Decrease in Deposit	-	-	-	65,148,604	(65,148,604)	
Acquisition of PPE	141,800,000	-	141,800,000	96,087,400	45,712,600	32
Acquisition of Biological Assets	300,000	-	300,000	-	300,000	100
Total Payment	**6,612,118,264**	**-**	**6,612,118,264**	**4,591,111,330**	**1,955,858,330**	**30**
Net Receipts/Payments	**0**	**-**	**0**	**(50,107,293)**	**50,107,293**	

....

Hon. Lady Justice Dr. Mary Caroline Levira

Chairperson of the Council

Date...11/03/2026...

....

Hon. Justice Dr. Paul F. Kihwelo

Secretary to the Council

Date...11/3/2026...

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1.0 REPORTING ENTITY AND REPORTING PERIOD

The Institute was established by an Act of Parliament, the Institute of Judicial Administration - Lushoto Act, Cap 405 R.E. 2002, which came into force on June 15, 1999. The Institute's principal activities are the provision of training, consultancy, and research services in the legal discipline. The Government of the United Republic of Tanzania wholly owns the Institute. The Institute operates on a fiscal year, with its budget and financial statements prepared for the period from 1 July to 30 June.

2.0 INSTITUTE'S GENERAL INFORMATION

Principal Place of Business Institute Of Judicial Administration Lushoto Dochi Street P.O.BOX 20 Lushoto, Tanga.	**Bankers** Bank Of Tanzania Arusha Branch P.O.BOX 3043, Arusha.	**Bankers** NMB Bank Plc Lushoto Branch P.O Box 24 Lushoto, Tanga
Bankers CRDB Bank Plc Korogwe Branch P.O BOX 268 Korogwe, Tanga	**Bankers** TCB Bank Tanga Branch P.O BOX 1404 Tanga	**Responsibility For Vote 40 Accounts** Chief Court Administrator Judiciary of Tanzania 9 Barabara Ya Mahakama, P.O. Box 2757, 40491 Dodoma - Tanzania
Lawyers Attorney General The Attorney General's Chambers P.O.BOX 630, Dodoma	**Auditor** The Controller and Auditor General National Audit Office, Audit House P.O.BOX 950 Dodoma	

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These are the specific principles, bases, conventions, rules, and practices that IJA applies in preparing and presenting financial statements. The accounting policies adopted are consistent with those of the previous year, as described here.

3.1 Basis of Preparation

The Financial Statements of the Institute have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) on the accrual basis of accounting. The said statements are presented in Tanzanian shillings (TZS), which is the functional and reporting currency of the Institute. The Financial Statements have been prepared on a historical cost basis, and no adjustments have been made for other inflationary factors.

The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the IJA's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements, are separately disclosed in a note.

3.2 Accounting System

The financial statements have been prepared by using the Tanzanian Government Accounting System (Mfumo wa Uhasibu Serikalini - MUSE). The use of MUSE has impacted the way financial statements are organised, as well as the numbering and context or nature of the notes to the financial statements, to ensure compliance with MUSE and consistency with other public sector entities in Tanzania.

Comparative figures have therefore been regrouped as necessary to ensure the financial statements are comparable with the prior year. Additional notes have been introduced as deemed necessary to ensure compliance with disclosure requirements and the completeness of the financial statements.

3.3 Property, Plant and Equipment (PPE)

Property, Machinery, and Equipment are initially recorded at historical cost, which includes expenditures directly attributable to their acquisition. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that the future economic benefits associated with the cost of the item can be measured reliably. All other repair and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

3.4 Depreciation

Depreciation is charged when the asset is put to use and stopped when the asset is derecognised. The Institute has adopted the straight-line method for depreciation of its assets on the basis that the service provided is consistent throughout, and it results in a constant depreciation charge over the useful life of the assets, which is recognised in the surplus or deficit of the statement of financial performance. Land is not depreciated.

The residual values of the useful life of property, plant, and equipment are reviewed and adjusted if appropriate. The Estimated Useful Lives (EUL) of the assets applied by the Institute are as follows;

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	10	20
Office equipment	10	20
Software	5	20
Motor vehicles:		
• Heavy duty (5 tons and above)	20	20
• Light duty (below 5 tons)	10	14.2
Motorcycle	7	25
Computers (Desktop & laptops)	8	14.2
Video conference equipment	7	14.2
Servings	7	14.2
Network/Telecom equipment	10	14.2
Photocopiers	8	
Uninterrupted power supplies (UPS)	8	6.7
Infrastructural assets:		
Boreholes & water system	15	6.7

3.5 Intangible Assets

Intangible assets acquired separately are initially recognised at cost. Following initial recognition, intangible assets are carried at a cost less than any accumulated amortisation and accumulated impairment losses. Intangible assets consist of computer application software. Intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

Intangible assets are amortised 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. Intangible assets acquired are measured at cost on initial recognition.

3.6 Cash and cash equivalents

Cash and cash equivalents in the statement of financial position and cash flow statement comprise cash at banks and short-term deposits with an original maturity of three months or less, measured at amortised cost.

3.7 Inventories

Inventories are measured at lower cost and at current replacement cost. The cost of inventories comprises all costs of purchase, costs of conversion, and other costs incurred in bringing the inventories to their present location and condition. Cost is determined by using the first-in, first-out method of valuation.

When there is objective evidence that the value of inventories is impaired either through damage or obsolescence, provision is made to that effect through a statement of performance.

3.8 Financial Assets

Financial assets are accounted for in accordance with IPSAS 41 and include cash, bank balances, receivables, loans, deposits, and investments.

The Institute recognises financial assets in its Statement of Financial Position when it becomes a party to the contractual provisions of the instrument. Offsetting is permitted only if there is a legally enforceable right and an intention to settle net.

Financial Assets are measured initially at fair value plus (for items not at FVSD) transaction costs directly attributable to the acquisition or issue. Amortised financial assets are subsequently measured by using the effective interest method.

Under IPSAS 41, financial assets are classified at initial recognition into one of the following categories, based on their cashflow characteristics as follows;

i) Financial Assets at Amortised Cost

Classified in this category if held for the objective of collecting contractual cash flows, and the cash flows are solely payments of principal and interest. Example: Receivables, deposits, cash, and staff advances. The financial assets are subsequently measured at amortised cost if all of the following conditions are met;

a) The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and,
b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii) Financial Assets at Fair Value through Net Assets/Equity (FVNA)

Classified in this category if held for the objectives of both collecting contractual cash flows and selling financial assets, and the cash flows meet solely payments of principal and interest.

Example: strategic investments for service objectives. Financial Assets are subsequently measured at fair value through net assets/equity if all of the following conditions are met;

a) The financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
b) The contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iii) Financial Assets at Fair Value through Surplus or Deficit (FVSD)

If held for trading, managed on a fair value basis, or if designated at fair value. Example: short-term treasury bills or investments held for liquidity management. Financial Assets are subsequently measured at Fair Value through Surplus /Deficit unless they are measured at amortized costs or fair values through net assets/equity based on the conditions mentioned above.

iv) Impairment of Financial Assets

The impairment of financial assets is calculated using the expected credit losses model. The Institute recognizes loss allowances {Expected Credit Losses (ECL)} on all financial assets except those that are measured at FVTSD and credit-impaired financial assets.

The Institute uses the simplified approach to determine the impairment of Receivables. A loss allowance is calculated at each reporting date; however, the ECL model is updated on an annual basis to accommodate any event that might cause a significant increase in credit risks on financial assets. The term 'expected credit loss' does not imply that losses are anticipated but rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in the credit risk of the financial asset since initial recognition.

Impairment losses are recognized in the Statement of Financial Performance. Loss allowances for ECL are presented in the statement of financial position as follows: Financial assets are measured at amortized cost as a deduction from the gross carrying amount of the assets.

v. Inputs for computation of ECL

The key inputs into the measurement of ECLs are as follows: the discounted product of the probability of default (PD), loss-given default (LGD), and exposure at default (EAD).

The PD represents the likelihood of a borrower defaulting on its financial obligation (as per "Definition of default and credit-impaired" above), either over the next 12 months (12M PD) or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months (12M EAD), or the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD varies by type of counterparty, type, and seniority of claim, as well as the availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months, and Lifetime LGD is the percentage of loss expected to be made if the default occurs over the remaining expected lifetime of the loan.
The ECL is determined by projecting the PD, LGD, and EAD for each future month and each exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e., the exposure has not been prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof. The Lifetime PD is developed by applying a maturity profile to the current 12-month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the loans. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band.

The Institute operates with the following Banks with global ratings and Probability of Default (PD), as provided in the table below.

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
1.	NMB BANK	Moody's	B1	2.16%
2.	CRDB BANK	Moody's	B2	2.16%
3.	Tanzania Commercial Bank	Moody's	B2	0.61%
4.	Bank of Tanzania		-	-

3.9 Provisions

Provisions are recognized when the Institute has a present obligation (legal or otherwise) as a result of a past event, an outflow of resources embodying economic benefits will probably be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The expense relating to any provision is presented in the surplus/deficit net of any reimbursement.

Contingent assets

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

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

Staff Claim
Unpaid staff claims total amounting to TZS 77,474,000 have been identified but were not included in the reported payables as at 30 June 2025. These claims are pending approval, as submitted to the PO-PSM through a letter (Ref: DA.238/547/01A/10), with a follow-up reminder (Ref: DA 75/438/01/2) sent to the Permanent Secretary (Establishment) on 25 October 2024.

Revenue Recognition
The institute's revenue emanates from both exchange and non-exchange transactions as provided under IPSAS 9 and IPSAS 23, respectively.

Tuition Fees
Comprises of fees charged to students undertaking Diploma and Certificate programs at the Institute. Tuition fees are recognized in the accounting period in which the academic year relates.

Short course fees
These are charged to participants who attend Judicial Training and Continuing Legal Education. These are recognized when they can be measured reliably and when it is probable that the future economic benefits or service potential associated with the asset will flow to the Institute.

Revenue from Medical and Dental Charges
The Institute owns and operates the Dispensary, which serves staff, students, and the neighbouring community. The facility realizes revenue through charging medical consultation fees, laboratory and the sale of drugs and laboratory tests.

Revenue from Rent of Government Quarters
This includes students' accommodation charges and house rent charged to staff. The revenue is recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Institute.

Grants
Grants received by the Institute, which represent an inflow of resources from a non-exchange transaction, shall be recognized as assets as well as revenue, except for a liability that has to be recognized in respect of the same inflow.

Functional and presentation currency
Items included in the IJA's financial statements are measured in the currency of the primary economic environment in which it operates. The financial statements are presented in Tanzanian Shillings (TZS), which is the functional and presentation currency.

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

Related Parties can control or exercise significant influence over the Institute in making financial and operating decisions, as well as in transactions with such parties, unless such transactions occur within or are consistent with a normal relationship and on arm's-length terms between such parties, are disclosed in the notes to the financial statements.

Employment benefits
The cost of all short-term employee benefits, such as salaries, employees' entitlements to leave pay, medical aids, long service awards, other contributions, etc., is recognised during the period in which the employees render the related services.

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

Authorization Date
The Financial Statements of the Institute for the year 2024/25 were submitted to CAG on 31 August 2025 and will be authorised for issue after they have been tabled in the National Assembly.

NOTES TO THE FINANCIAL STATEMENTS

	2025		2024
	TZS		TZS
16 - Revenue Grants			
Government Grant Other Charges	452,211,196		-
Revenue Grants	80,662,372		-
Revenue Grants - Non-Monetary	2,800,000		1,329,404,937
	535,673,568		**1,329,404,937**
17 - Revenue from Exchange Transactions			
Application fee- Exchange	6,830,000		-
Hire of Services- Exchange	220,000		-
Miscellaneous Revenue - Exchange	121,868,239		-
Revenue from Certificate of Competence-Exchange	7,042,800		-
Revenue from Conference Facilities	8,701,600		80,362,500
Revenue from Medical and Dental Charges	7,479,869		8,751,550
Revenue from sales of Publications	1,201,800		2,520,000
Revenue from Tuition Fees- Exchange	1,229,638,477		2,196,838,613
	1,382,982,785		**2,288,472,663**
24 - Fair Value Gains on Assets and Liabilities			
Reversal of provision for impairment of Receivables (ECL)	-		3,907,277
	-		**3,907,277**
31 - Other Revenue			
Application fee	1,200,000		6,095,673
Interest from Revenue from identification fees	19,000		25,000
Miscellaneous Revenue	227,350		255,169,727
Receipts from Examination Fees	2,604,000		4,590,000
Revenue from Certificate of Competence	2,239,000		5,446,000
Revenue from Rent of Government Quarters	249,508,327		159,108,625
	255,797,677		**430,435,025**
32 - Subvention from other Government entities			
Government Grant Personal Emolument	2,262,179,269		2,125,266,859

Subvention Development Foreign	201,393,745		104,511,800
Subvention Other Charges	-		265,141,502
	2,463,573,015		**2,494,920,162**
34 - Wages, Salaries, and Employee Benefits			
Accommodation in Lieu of Quarters	-		200,000
Assesors Allowance	6,326,000		220,000
Casual Labour Discretionary	2,465,000		3,069,980
Casual Labour Expenses	790,000		1,125,840
Civil Servants	2,260,846,025		2,125,266,859
Councillors Allowance	56,300,000		43,820,000
Court Attire Allowance	9,900,000		7,500,000
Electricity	7,900,000		-
Electricity Allowance	10,594,539		9,750,000
Extra-Duty	162,211,690		142,200,000
Facilitation Allowance Expenses -employee	39,041,368		13,618,000
Field (Practical Allowance)	-		12,600,000
Food and Refreshment	9,728,000		32,202,000
Hardship Allowance	123,135,900		120,100,000
Honoraria	32,504,000		58,731,000
Housing allowance Expenses	51,493,950		39,690,000
Invigilators Allowances	47,004,000		22,630,000
Leave Travel	13,263,000		14,418,000
Moving Expenses	13,939,000		13,327,000
Responsibility Allowance	39,739,000		34,120,000
Sitting Allowance	66,979,840		66,540,000
Subsistence Allowance	11,217,850		13,981,840
Telephone Allowance	13,170,000		-
Transport Expenses	510,000		-
	2,979,059,162		**2,775,110,519**
35 - Use of Goods and Services			
Accommodation, Hospitality Supplies, And Services	-		1,180,000
Accommodation Training - Domestic	1,700,000		150,000
Advertising and Publication - Communication & Information	2,184,000		12,047,000
Air Travel Tickets Travel - In - Country	9,900,000		860,000

Air Travel Tickets: Travel Out Of Country	860,000		1,601,000
Books, Reference, and Periodicals	300,000		-
Catering Services	4,939,160		-
Cleaning Supplies - Use of Goods and Services	800,000		500,000
Computer Software - Use of goods and Services	7,478,062		21,916,534
Computer Supplies and Accessories	5,828,034		49,636,744
Conference Facilities	21,181,000		-
Consumable Medical Supplies	1,040,009		229,424
Contract-based training services	-		100,000
Diesel	88,719,555		98,225,874
Donation	2,000,000		500,000
Drugs and Medicines	1,782,917		3,467,590
Electricity - Utilities, Supplies, and Services	39,568,806		22,754,039
Entertainment - Hospitality Supplies And Services	22,155,900		33,140,000
Examination Expenses	109,108,000		151,114,003
Food and Refreshments	70,131,380		168,602,400
Gifts and Prizes	13,386,000		7,641,350
Ground Transport (Bus, Train, Water)	14,286,195		-
Ground travel (bus, railway, taxi, etc) Travel - In - Country	70,220,600		98,943,313
Hospital Supplies	-		1,728,300
Illuminating kerosene (Paraffin)	-		128,000
Internet and Email connections	40,459,415		17,600,641
Lodging/Accommodation Travel - In - Country	-		1,650,000
Medical supplies	11,596,959		-
Mobile Charges	224,025		-
Newspapers and Magazines	-		1,400,000
Office Consumables (papers, pencils, pens, and stationaries)	51,332,673		198,250,133
Outsourcing Costs (includes cleaning and security services)	105,504,790		138,576,000
Per Diem - Domestic	428,395,007		749,214,115
Per Diem - Foreign	9,760,000		1,000,000
Posts and Telegraphs	2,000,000		2,497,192

Printing and Photocopy paper	4,787,096		5,975,737
Printing and Photocopying Costs	10,030,795		74,183,079
Publicity	1,450,000		200,000
Rent - Housing	2,340,000		6,292,475
Rent of Private vehicles	-		2,010,000
Research and Dissertation Training - Domestic	4,500,000		11,350,000
Sewage Charges - Utilities, Supplies, and Services	3,668,555		1,734,789
Special Foods (diet food)	-		300,000
Sporting Supplies	168,000		-
Student meals	1,190,000		2,500,000
Subscription Fees	12,995,000		1,047,000
Telephone Charges (Land Lines)	2,080,606		4,560,583
Training Materials	59,556,109		221,833,369
Tuition Fees Training - Domestic	15,925,895		28,824,000
Uniforms and Ceremonial Dresses	5,000,000		3,500,000
Uniforms -Clothing, Bedding, Footwear and Services	-		300,000
Water Charges	44,173,122		33,799,000
Water Transport	47,291		187,529
	1,304,754,954		**2,183,251,212**
36 - Maintenance Expenses			
Cement, Bricks, and Building Materials	96,500,327		5,250,880
Cement, bricks, and construction materials	361,780		32,578,007
Computers, printers, scanners, and other computer-related equipment	255,000		41,782,966
Direct labour (contracted or casual hire) - Vehicles and Transportation Equipment	175,980		-
Outsource Expenses	50,145,819		-
Outsource maintenance contract services - Buildings	20,074,214		174,899,400
Outsource maintenance contract services - Machinery, Equipment, and Plant	6,041,084		892,600

Outsource maintenance contract services - Office Equipment and Appliances	5,216,640		1,970,000
Outsource maintenance contract services - Vehicles and Transportation Equipment	55,754,135		15,478,749
Spare Parts - Administrative	4,842,717		-
Spare Parts - Vehicles and Transportation Equipment	-		590,000
	239,367,696		**273,442,602**
52 - Other Expenses			
Burial Expenses	3,200,000		7,660,000
Consultancy fee for a professional	60,000,000		-
Facilitation Fees	-		32,360,000
Honorariums (expert opinion)	400,000		5,724,000
Insurance Expenses	7,129,900		7,398,895
Insurance Expenses - Other Operating Expenses	9,286,400		-
Legal fees Expenses	1,630,000		-
Registration Fees Expenses	8,593,000		2,000,000
Sundry Expenses	2,656,000		13,192,501
Sundry Expenses - Other operating Expenses	1,420,500		-
Surveys	2,377,500		1,700,000
Upkeep of Grounds and Amenities Expenses	-		640,000
	96,693,300		**70,675,396**
54 - Expected Credit Loss			
Expected Credit Loss	1,788,021		-
	1,788,021		-
60 - Other Transfers			
Contribution to CF (15%)	13,000,000		40,000,000
	13,000,000		**40,000,000**
62 - Cash and Cash Equivalents			
BoT own source Collection Account	203,359,997		282,299,671
Deposit Cash Account	11,025,013		61,037,702

Development Expenditure Cash Account	5,277,323	4,147,903
Imprest Cash Account	218,020,976	261,093,844
own source Collection Account - NMB	-	10,000
Own source Collection Account - TPB	2,495,750	824,250
own source Collection Account -CRDB	24,060,000	-
own source Development Expenditure	154,818,646	22,636,341
own source Recurrent Expenditure GF	2,006,034	38,183,939
Provision for ECL (Cash)	(5,439,428)	(3,651,407)
Recurrent Expenditure Cash Account	46,607,983	52,205,490
Unapplied Cash Account	7,325,534	2,665,410
	669,557,829	**721,453,142**
67 - Receivables		
Imprest Receivable - Staff	73,259,716	175,289,934
Receivable (GEPG)	156,225,714	211,109,600
	229,485,430	**386,399,534**
68 - Loan Receivables		
Staff loans	1,500,000	1,500,000
	1,500,000	**1,500,000**
69 - Prepayments		
Prepayment Consumables	15,136,814	12,387,926
Prepayments Assets - Monetary	-	5,250,000
	15,136,814	**17,637,926**
70 - Inventories		
Consumables	107,276,220	88,583,388
Medical Supplies	16,794,348	16,794,348
	124,070,568	**105,377,736**

62(a) Adjustment for negative cash in hand

	2024/25	2023/24
Cash in Hand (note 62)	(387,232,820)	(335,415,452)
Imprest Cash Account (note 62)	605,253,793	596,509,296
Net balance	**218,020,973**	**261,093,844**
Imprest Payables Long-term Addition (109)	(195,979,610)	(239,052,478)
NET CASH IN HAND	22,041,363	22,041,366

THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

77 - Property, Plant and Equipment

	Cost/Revaluation				Accumulated Depreciation and Impairment			
Descriptions	At 01-July-2024	Addition Monetary	Addition Non-Monetary	30-Jun-2025	01-Jul-2024	Charge during the year - Depreciation	30-June-2025	Carrying Value
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Acquisition of land	1,358,187,915	-	-	1,358,187,915	-	-	-	1,358,187,915
Cameras	250,000	-	-	250,000	-	-	-	250,000
Hardware: servers and equipment (incl. desktops, laptops, etc.)	(250,000)	19,172,640	-	18,922,640	-	-	-	18,922,640
Library Books	113,854,295	-	-	113,854,295	66,415,006	7,906,545	74,321,551	39,532,745
Motor vehicles	642,584,481	-	-	642,584,481	560,263,512	9,364,152	569,627,663	72,956,817
Office buildings and structures	10,496,310,551	-	-	10,496,310,551	1,416,669,420	256,831,417	1,673,500,837	8,822,809,714
Office Furniture	-	71,203,560	-	71,203,560	-	-	-	71,203,560
Office Furniture and Fittings	1,011,891,685	-	2,800,000	1,014,691,685	882,553,720	14,845,717	897,399,437	117,292,248
Other equipment and installations	-	5,711,200	-	5,711,200	-	-	-	5,711,200
Other Office equipment	466,940,056	-	5,250,000	472,190,056	331,909,715	19,545,853	351,455,568	120,734,488
Plant and Machinery	69,473,756	-	-	69,473,756	25,190,725	2,960,752	28,151,477	41,322,279
Telecommunications buildings and infrastructure	807,825,749	-	-	807,825,749	453,224,768	43,106,379	496,331,148	311,494,601
TOTAL	14,967,068,488	96,087,400	8,050,000	15,071,205,888	3,736,226,866	354,560,815	4,090,787,681	10,980,418,207

FOR THE YEAR ENDED 30 JUNE 2024
77 - Property, Plant and Equipment

	Cost/Revaluation					Accumulated Depreciation and Impairment					
Descriptions	At 01-July-2023	Addition Monetary	Addition non-monetary	Adjust ment	30-Jun-2024	01-Jul-2023	Charge during the year - Depreciation	Charge during the year - Im	Disposal Adjustment	30-June-2024	Carrying Value

								pairment			
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Acquisition of land	1,295,187,915	0	63,000,000	0	1,358,187,915	0	0	0	0	0	1,358,187,915
Library Books	113,854,295	0	0	0	113,854,295	56,927,148	9,487,858	0	0	66,415,006	47,439,289
Motor vehicles	642,584,481	0	0	0	642,584,481	549,663,191	10,600,321	0	0	560,263,512	82,320,969
Office buildings and structures	9,189,747,053	0	1,306,563,497	0	10,496,310,551	1,178,647,014	238,022,405	0	0	1,416,669,420	9,079,641,131
Office Furniture	777,410,000	0		(777,410,00)	0	551,542,099	0	0	(551,542,099)	0	0
Office Furniture and Fittings	234,481,685	0		777,410,000	1,011,891,685	314,726,309	16,285,311	0	551,542,099	882,553,720	129,337,965
Other Office Equipment	414,412,765	47,277,291	5,250,000	0	466,940,056	313,474,668	18,435,047	0	0	331,909,715	135,030,341
Plant and Machinery	69,473,756	0	0	0	69,473,756	22,016,659	3,174,066	0	0	25,190,725	44,283,031
Telecommunications buildings and infrastructure	807,825,749	0	0	0	807,825,749	401,825,172	51,399,597	0	0	453,224,768	354,600,980
TOTAL	**13,544,977,700**	**47,277,291**	**1,374,813,497**	**0**	**14,967,068,488**	**3,388,822,260**	**347,404,606**	**0**	**0**	**3,736,226,866**	**11,230,841,622**

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2025

78 - Intangible Assets

	Cost/Revaluation				Accumulated Depreciation and Impairment			
Descriptions	At 01-July-2024	Addition Monetary	Addition non-monetary	30-Jun-25	1-Jul-24	Charge during the year - Depreciation	30-Jun-25	Carrying Value
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Computer Software	96,064,209	0	0	96,064,209	88,484,209	7,580,000	96,064,209	0
TOTAL	**96,064,209**	**0**	**0**	**96,064,209**	**88,484,209**	**7,580,000**	**96,064,209**	**0**

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2024

78 - Intangible Assets

	Cost/Revaluation				Accumulated Depreciation and Impairment			
Descriptions	At 01-July-2023	Addition Monetary	Addition non-monetary	30-Jun-24	1-Jul-23	Charge during the year - Depreciation	30-Jun-24	Carrying Value
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Computer Software	88,484,209	0	7,580,000	96,064,209	88,484,209	0	88,484,209	7,580,000
TOTAL	88,484,209	0	7,580,000	96,064,209	88,484,209	0	88,484,209	7,580,000

NOTES TO THE FINANCIAL STATEMENT CONTINUED

	2025 TZS	2024 TZS
87 - Receivables (Long Term)		
Staff Loans Addition-Long-term	4,615,846	4,615,846
	4,615,846	**4,615,846**

89 - Payables and Accruals

Descriptions	Opening	Paid	Rejected	Addition	Balance
	TZS	TZS	TZS	TZS	TZS
Supplies of goods and services	55,956,179	-	-	98,761,862	154,718,041
Withholding Tax payables	-	-	-	-	-
Withholding tax	-	-	-	1,573,690	1,573,690
TOTAL	**55,956,179**	**-**	**-**	**100,335,552**	**156,291,731**

93 Deferred Income

Descriptions	Opening	Increase in Deferred	Decrease in Deferred	Transfer to PMG	Transfer To Holding	Balance
Deferred Subvention Capital	2,914,605	-	-	-	-	2,914,605
Deferred Subvention Revenue	-	-	-	-	-	-
Development Deferred Income	3,851,235	199,951,853	201,440,370	-	-	2,362,718
Recurrent Deferred Income	131,992,360	2,863,010,717	2,945,860,490	-	-	49,142,588
TOTAL	**138,758,200**	**3,062,962,570**	**3,147,300,490**	**-**	**-**	**54,419,911**

NOTES TO THE FINANCIAL STATEMENT CONTINUED

	2025 TZS	2024 TZS
94 - Deposits		
Deposit General	11,025,013	80,833,742
Unapplied Deposit Account Addition	7,325,534	2,665,410
	18,350,547	**83,499,152**

109 - Payables and Accruals (Long Term)		
Imprest Payable Long-term Addition	195,979,610	239,052,478
	195,979,610	**239,052,478**

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT) FOR THE YEAR ENDED 30 JUNE 2025

	2025 TZS	2024 TZS
Surplus/ Deficit for the Period	**(358,776,903)**	**857,255,728**
Add/ (Less) Non-Cash Item		
Amortisation of Intangible Assets	7,580,000	-
Current Grants from Other General Government Units- Non-monetary	(2,800,000)	(1,329,404,937)
Depreciation of Property, Plant and Equipment	354,560,815	347,404,606
Expected Credit Loss Impairment	1,788,021	-
Fair Value Gains on Assets and Liabilities	-	(3,907,277)
Add/ (Less) Change in Working Capital		
Deferred Income	(83,958,290)	135,843,595
Inventories	(18,692,832)	(3,866,440)
Other Receipt	(65,148,604)	(104,168,313)
Payables and Accruals	100,333,552	44,963,183
Prepayments	(2,501,112)	(818,030)
Receivables	156,914,104	(367,207,415)
Net Cash Flow from Operating Activities	**45,980,107**	**(423,905,300)**

RECONCILIATION OF STATEMENT OF BUDGET AND ACTUAL AGAINST CASHFLOW STATEMENT

Description	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual Amount on comparable Basis as presented in the statement of comparison of budget and actual amount	45,980,107.00	-	(96,087,400.00)	(50,107,293.00)
Basis Difference				
Timing difference				
Entity Difference				
Actual Amount in the financial statement of cashflows	45,980,107.00		(96,087,400.00)	(50,107,293.00)

(Reconciliation to Cash Flow Statement)	**2025** TZS	2024 TZS
16a - Revenue Grants		
Government Grant Other Charges	452,591,196.00	0.00
Revenue Grants - Non-Monetary	0	1,367,608,117.00
Revenue Grants	80,662,372.00	0
Revenue	**533,253,568.00**	1,367,608,117.00
Add/Less (Change in Working Capital)		
Development Deferred Income Addition	(1,488,517.00)	3,851,235.00
Recurrent Deferred Income Addition	(82,849,773.00)	131,992,360.34
Revenue Grants - Non-Monetary	0	(1,329,404,937.00)
	(84,338,290.00)	(1,193,561,342.00)
Receipt	**448,915,278.00**	**135,843,595.34**
17b - Revenue from Exchange Transactions		
Revenue from Conference Facilities	6,830,000.00	0
Revenue from Medical and Dental Charges	720,000.00	0
Revenue from sales of Publications	121,868,239.00	0
Revenue from Tuition Fees- Exchange	7,042,800.00	0
Revenue from Conference Facilities	8,701,600.00	80,362,500.00
Revenue from Medical and Dental Charges	7,479,869.00	8,751,550.00
Revenue from sales of Publications	1,201,800.00	2,520,000.00
Revenue from Tuition Fees- Exchange	1,229,638,477.00	2,196,838,612.79
Revenue	**1,382,982,785.00**	**2,288,472,662.79**
Add/Less (Change in Working Capital)		
Receivable (GEPG)	**54,883,886.00**	(211,109,600.00)
Receipt	**1,437,866,671.00**	2,077,363,063.00
32c - Subvention from other Government entities		
Government Grant Personal Emolument	0	2,125,266,859.30
Subvention Development Foreign	0	104,511,800.00
Subvention Other Charges	0	265,141,502.37
Revenue	**0**	2,494,920,161.67
Add/Less (Change in Working Capital)		

Deferred Subvention Capital	**0.00**	0.00
Receipt	**0.00**	2,494,920,161.67

35(d) - Use of Goods and Service

Accommodation Hospitality Supplies And Services	0	1,180,000.00
Accommodation Training - Domestic	1,700,000.00	150,000.00
Advertising and Publication - Communication & Information	2,184,000.00	11,531,050.00
Air Travel TicketsTravel - In-Country	9,900,000.00	860,000.00
Air Travel TicketsTravel Out Of Country	860,000.00	1,601,000.00
Books,Reference and Periodicals	300,000.00	0.00
Catering Services	4,939,160.00	0.00
Cleaning Supplies - Use of goods and Services	800,000.00	500,000.00
Computer Software - Use of goods and Services	7,478,062.00	21,916,533.65
Computer Supplies and Accessories	5,828,034.00	49,636,744.00
Conference Facilities	21,181,000.00	229,423.57
Consumable Medical Supplies	1,040,009.00	229,423.57
Contract-based training services	0	100,000.00
Diesel	88,719,555.00	98,225,874.36
Donation	2,000,000.00	500,000.00
Drugs and Medicines	1,782,917.00	3,467,589.80
Electricity - Utilities Supplies and Services	39,568,806.00	22,754,039.04
Entertainment - Hospitality Supplies and Services	22,155,900.00	33,140,000.00
Examination Expenses	109,108,000.00	151,114,003.00
Exhibitions, Festivals and Celebrations	0.00	0.00
Food and Refreshments	70,131,380.00	168,602,400.00
Gifts and Prizes	13,386,000.00	7,641,350.00
Ground Transportl (bus, train,water, etc.) Travel - In - Country	14,286,195.00	0.00
Ground travel (bus, railway taxi, etc.) Travel - In - Country	70,260,600.00	91,700,517.07
Hiring of Training Facilities	0.00	0.00
Hospital Supplies	0.00	1,728,300.00
Illuminating kerosene (Paraffin)	0.00	128,000.00
Internet and Email connections	40,459,415.00	17,600,641.47
Lodging/Accommodation Travel - In - Country	0.00	1,650,000.00

Lodging/Accommodation Travel Out of Country	0.00	0.00
Medical supplies	11,596,959.00	0.00
Mobile charges	224,025.00	0.00
Newspapers and Magazines	0.00	1,400,000.00
Office Consumables (papers, pencils, pens and stationaries)	51,332,673.00	408,115,731.08
Outsourcing Costs (includes cleaning and security services)	105,504,790.00	70,729,000.00
Per Diem - Domestic	428,735,007.00	749,214,115.00
Per Diem - Foreign	9,760,000.00	1,000,000.00
Posts and Telegraphs	2,000,000.00	2,497,191.90
Printing and Photocopy paper	4,787,096.00	5,975,736.80
Printing and Photocopying Costs	10,030,795.00	52,613,300.00
Publicity	1,450,000.00	200,000.00
Remuneration of Instructors	0.00	0.00
Rent - Housing	2,340,000.00	6,292,475.00
Rent of Private vehicles	0.00	2,010,000.00
Research and Dissertation Training - Domestic	4,500,000.00	11,350,000.00
Research and Dissertation Training - Foreign	3,668,555.00	0.00
Satellite access services	0.00	0.00
Sewage Charges - Utilities Supplies and Services	0.00	1,734,788.50
Special Foods (diet food)	0.00	300,000.00
Sporting supplies	168,000.00	0.00
Students Meals	1,190,000.00	0.00
Subscription fee	12,995,000.00	0.00
Technical Materials	0.00	0.00
Telephone Charges (Land Lines)	2,080,606.00	4,560,583.34
Training Materials	59,556,109.00	221,833,368.57
Tuition Fees Training - Domestic	15,925,895.00	28,824,000.00
Tuition Fees Training - Foreign	0.00	0.00
Uniforms and Ceremonial Dresses	5,000,000.00	3,500,000.00
Uniforms -Clothing, Bedding, Footwear and Services	0.00	300,000.00
Upkeep Allowances	0.00	0.00
Valuation of NCA	0.00	0.00
Water Charges	44,173,122.00	33,799,000.00
Water Transport	47,291.00	187,529.00
Expenses	**1,305,134,954.00**	2,183,251,212.00

Add/Less (Change in Working Capital)

Consumables	18,692,832.00	3,866,439.83
Imprest Payable Long-term Addition	43,072,868.00	(239,052,478.00)
Imprest Receivable - Staff	(102,410,218.00)	156,097,815.00
Medical Supplies	0.00	0.00
Prepayment Consumables	2,748,888.00	818,029.68
Supplies of goods and services in Addition	(98,761,862.00)	192,958,655.00
Withholding Tax	(1,573,690.00)	0.00
Withholding Tax Payable Addition	0	1,083,140.20
	(138,231,182.00)	**115,771,601.00**
Payment	**1,166,903,772.00**	**2,299,022,813.00**

RECEIVABLE AGE ANALYSIS FROM TRADE RECEIVABLES AND OTHER RECEIVABLES FOR THE YEAR 2024/25

A SHORTTERM RECEIVABLES

S/N	DESCRIPTIONS	AMOUNT	0-30 DAYS	31-60 DAYS	61-90 DAYS	ABOVE 1 YEAR
		TZS	TZS	TZS	TZS	TZS
1	TRADE RECEIVABLES (STUDENTS)	22,139,600.00	-	-	15,016,500.00	7,123,100.00
2	CHIEF COURT ADMINISTRATOR (JoT)	134,086,114.00		-	86,470,000.00	47,616,114.00
	TOTAL	**156,225,714.00**			**101,486,500.00**	**54,739,214.00**

IMPREST RECEIVABLES

	STAFF IMPREST OUTSTANDING	73,259,716.00	73,259,716.00	-		
	TOTAL	**73,259,716.00**	**73,259,716.00**	-	-	-

	GRAND TOTAL	229,485,430.00	73,259,716.00	-	101,486,500.00	54,739,214.00

B LONG-TERM RECEIVABLES

1	STAFF LOAN RECEIVABLES	4,615,846.00	-	-	-	4,615,846.00
	TOTAL	**4,615,846.00**	-	-	-	**4,615,846.00**

SCHEDULE OF ECL CALCULATION 2024-2025

CASH AND CASH EQUIVALENT AS AT 30 JUNE 2024

S/N	BANK NAME	EAD	PD	LGD	ECL	CARRYING VALUE FOR F/POSITION
		A	B	C= 100%	D=(A*B*C)	A-D
1	BoT	283,103,921.00	-	-	-	283,103,921.00
2	TPB Collection account	20,000.00	0.0061	1.00	122.00	19,878.00
3	NMB BANK	180,886,785.00	0.0216	1.00	3,907,154.56	176,979,630.44
5	cash in hand	261,093,843.00		-	-	261,093,843.00
	CASH &CASH EQ AT CASH FLOW	**725,104,549.00**			**3,907,276.56**	**721,197,272.44**
				Diff decrease	**3,651,406.99**	721,453,142.01

CASH AND CASH EQUIVALENT AS AT 30 JUNE 2025

S/N	BANK NAME	EAD	PD	LGD	ECL	CARRYING VALUE FOR F/POSITION
		A	B	C= 100%	D=(A*B*C)	A-D
1	BoT	203,359,997.00	-		-	203,359,997.00
2	TPB Collection account	2,495,750.00	0.0061	1	**15,224.08**	2,480,525.93
3	NMB BANK	227,060,533.00	0.0216	1	**4,904,507.51**	222,156,025.49
5	cash in hand	218,020,976.00	-	-	-	218,020,976.00
6	CRDB BANK	24,060,000.00	0.0216	1	**519,696.00**	23,540,304.00
		674,997,256.00			**5,439,427.59**	**669,557,828.41**
			-	**Movement (decrease in ECL)**		

				TREATMENTS	DR	CR
			PERFOMANCE	DR: Provision for ECL	3,651,406.99	
				CR; ECL expense		3,651,406.99
						YEARS
				DESCRIPTIONS	**2024**	**2023**
				CASH AT BANK/ ON HAND	725,104,549.00	1,196,287,139.00
				EXPECTED CREDIT LOSS:		
				OPENING ECL	7,558,683.54	-
				CHARGE DURING THE YEAR	-3,907,276.56	7,558,683.54
				CLOSING ECL	3,651,406.99	7,558,683.54
				CLOSING CASH PER F/POSITION	**721,453,142.01**	**1,188,728,455.46**

Movement of ECL as reflected in 2023/24 and 2024/25

Movements (increase in ECL)		DR	CR
ECL EXPENSES		1,788,020.60	
PROVISION FOR ECL			1,788,020.60

Movement (decrease in ECL)	2023/2024		
TREATMENTS		DR	CR
DR; Provision for ECL		3,651,406.99	
CR; ECL expense			3,636,820.51
		YEARS	
DESCRIPTIONS	**2025**	**2024**	**2023**
CASH AT BANK/ ON HAND	674,997,256.00	725,104,549.00	1,196,287,139.00
EXPECTED CREDIT LOSS:			
OPENING ECL	3,651,406.99	7,558,683.54	-
CHARGE DURING THE YEAR	**5,439,427.59**	**3,907,276.56**	7,558,683.54
CLOSING ECL	1,788,020.60	3,651,406.99	7,558,683.54
CLOSING CASH PER F/POSITION	673,209,235.40	721,453,142.01	1,188,728,455.46
Movements (increase in ECL)		DR	CR
ECL EXPENSES		1,788,020.60	
PROVISION FOR ECL			1,788,020.60