



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
(IJA)**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2024**

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AR/CG/IJA/2023/24

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.



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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

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ABBREVIATIONS

AR	Audit Report
CG	Central Government
CAG	Controller and Auditor General
IJA	Institute of Judicial Administration
IESBA Code	International Ethics Standards Board for Accountants' Code
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
NBAA	National Board of Accountants and Auditors
PAA	Public Audit Act
PAC	Public Accounts Committee
PAR	Public Audit Regulation
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations
Reg.	Regulation
Sect.	Section
TZS	Tanzania Shillings
VT.	Vote

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of the Institute of Judicial Administration - Lushoto (IJA), which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the 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-Lushoto (IJA) as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises; The report by those charged with governance, statement of management responsibility, and declaration by the head of finance do not include the financial statements and my audit report, which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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


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

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

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

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

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence. I also communicate with them all



relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, 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.

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Institute of Judicial Administration-Lushoto (IJA) for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

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

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution at the Institute of Judicial Administration-Lushoto (IJA) for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

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



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



March 2025

1.0 FINANCIAL STATEMENTS

REPORT OF THOSE CHARGED WITH GOVERNANCE FOR THE PERIOD ENDED AT 30 JUNE 2024

1. INTRODUCTION

On behalf of the Institute's Governing Council, I am pleased to present our report for the period ended on 30 June 2024. The Governing Council Report and the Audited Financial Statements for the period then ended disclose the affairs of the Institute of Judicial Administration Lushoto.

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 that there was a need to establish an Institution that would 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 by then President Benjamin W. Mkapa 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

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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.

1.3 Vision

Excellence in the provision of judicial continuing education and research

1.4 Mission

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

1.5 Core Values

The following are the core values that guide IJA individual staff behavior as IJA interacts with stakeholders in providing services:

- 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 on the basis of gender, race, color, 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.

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2.0 CURRENT PERFORMANCE AND FUTURE DEVELOPMENT

2.1 Current Performance

The Institute implemented the first year of the Fourth Rolling Strategic Plan (FYRSP 2023/24 - 2027/28). It focuses on the Institute's core functions, which include legal studies, judicial training and continuing education, and research and public service delivery. It also places a strong emphasis on capacity development, Quality assurance, Internal revenue generation, resource mobilization, and the operationalization of the Institute's new organizational structure.

The Implementation of this FYRSP was guided by the Institute's need to use its strengths to overcome weaknesses as well as exploit opportunities and address challenges. In particular, the FYRSP identifies the Strategic Objectives of the Institute that reflect the results that it seeks to achieve through the Fourth Year Rolling Strategic Plan, 2023/24 - 2027/28. The IJA strategic objectives performance for the 2023/24 - 2027/28 period are;

(i) Governance and Management Legal Framework Strengthened;

During the year, the Institute operationalized the new organizational structure after obtaining government approval. Also, the Act establishing IJA was reviewed and enacted.

(ii) Capacity for conducting Training, Research, Outreach, and Consultancy Strengthened;

The Institute continued to offer capacity building to both academic and supporting staff in order to strengthen service delivery. For the year 2023/2024, the Institute enrolled a total number of 958 students (Male 476, Female 482), of which Basic Technician Certificate in Law (360 students), Technician Certificate in Law (336 students), and Diploma in Law (262 students).

(iii) Quality Assurance and accountability systems Improved.

The Institute continued to ensure that the established strategic objectives consistently met the standards and requirements so as to implement the quality of the education system and administration activities. This enabled the provision of quality academic and administrative reviews, which are undertaken as required.

(iv) Judicial Training and Continuing Legal Education Strengthened;

For the period under review, the institute strengthened its capacity for offering continuing judicial training and education by recruiting one staff in the Directorate of Judicial Training and Continuing Education through transfer. The institute also continued to offer short courses in Continuing Judicial training and education in collaboration with other local and international partners.

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(v) Staff and Students' Welfare Services Improved;

All employees continued to receive statutory benefits and other dues in line with the institute's incentive package. Students' welfare services were attended, including, among others, participation in sports and games, counselling and academic advisory services, awareness seminars on cross-cutting issues like general life skills, etc.

(vi) Mainstreaming cross-cutting issues

The Institute continued to provide health services to employees and students during the year in accordance with its policy, which states that health services through the National Health Insurance Fund (NHIF) are provided to all employees, spouses, and four dependents for each employee's household.

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

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

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

(vii) Physical Infrastructure and Other Facilities Enhanced;

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

(viii) Information and Communications Technology strengthened;

The institute started upgrading the SARI system and developing the students' online application system. Also, the institute continues to use various electronic systems like e-Office, GePG, PlanRep, MUSE, GAMIS, NeST, and Time Attendance (Biometric) System, as directed by various government authorities.

(ix) Resource Mobilization and Management strengthened;

The Institute facilitated 7 and 84 members of staff to attend long-term and short-term studies, respectively. Also, the Institute strengthened the Planning Unit and recruited the first Planning and Development Manager.

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(x) Marketing, Public Relations, and External Linkages strengthened.

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

2.2 The Institute's Future Development

- (i) The institute plan is mainly geared at diversifying income, which will result in more income generation activities to widen the income stream.
- (ii) Strengthening local and international partnerships and collaboration with stakeholders in the Justice delivery chain to increase the delivery of capacity-building programs in the sector.
- (iii) 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.

3.0 CORPORATE GOVERNANCE MATTERS

3.1 Corporate Governance Statement

The Council takes overall responsibility for the institute, including responsibility for identifying key risk areas, monitoring and evaluation decisions, considering significant financial matters, and reviewing the performance of the management business plans and budgets. The Council is also responsible for ensuring that a comprehensive system of internal control, policies, and procedures is operative and for compliance with sound corporate governance principles. The Council is 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 facilitate the effective control of all the institute's operational activities, acting as a medium of communication and coordination between all various departments and units of the institute. The institute is committed to the principles of effective corporate governance. The Council members also recognize the importance of integrity, transparency, and accountability.

3.2 Governing Structure

Pursuant to Section 7 of the IJA Act (Cap 405 RE 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

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are appointed by the Chief Justice. The President appoints the Principal of the Institute after consultation with the Chief Justice and upon recommendation of the Council. The Principal is also a Secretary to the Council as per Section 10 of the Act. The Council for better carrying its functions has established several committees as per Section 7 (2) (k) of the Act.

3.3 Composition of the Institute's 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 Tanzanian. The members of the Governing Council of the Institute at the date of this report and who have served during the year 2023/24 are eight (8), as listed in Table 1.

Table 1: Members of the Governing Council

S/N	Name	Gender	Qualifications	Age	Position	Membership Duration	Number of meetings	Meetings Attended
1.	Hon. Justice Dr. Gerald A.M. Ndika (JA)	M	PhD in Law (Kyushu University), LL.M (Kyushu University), and (Cambridge University), LL.B (UDSM)	56	Chairperson	17 th June 2021 to 16 th June 2024	4	4
2.	Hon. Judge Dr. Fauz Twaib (JA)	M	PhD of Laws (University of Bayreuth), LL.M, (Queen's University), LL.B (UDSM)	64	Member	01 st Mar 2023 to 28 th Feb 2026	4	3
3.	Hon. Gerson J. Mdemu (JA)	M	LL.M (UDSM), LL.B (UDSM)	54	Member	01 st Mar 2023 to 28 th Feb 2026	4	4
4.	Ms. Tunu E. Temu	F	LL.B (UDSM)	51	Member	01 st Mar 2023 to 28 th Feb 2026	4	4
5.	Ms. Enziel W. Mtei	F	MA in Global Governance (North Umbria University), Adv. Diploma in Local Government Administration (IDM - Mzumbe)	59	Member	01 st Mar 2023 to 28 th Feb 2026	4	4
6.	Mr. Abdul A. Abdallah	M	Ordinary Diploma in Law Student (IJA)	27	Member		4	2

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S/N	Name	Gender	Qualifications	Age	Position	Membership Duration	Number of meetings	Meetings Attended
7.	Mr. Jackson C. Chacha	M	Bachelor's Degree in Library and Information Management (OUT), Diploma in Library and Information science (SLADS-Bagamoyo)	38	Member	01 st Mar 2023 to 28 th Feb 2026	4	4
8.	Hon. Justice Dr. Paul F. Kihwelo (JA)	M	PhD of Law (OUT), LL.M (UDSM), LL.B (UDSM)	53	Secretary	N/A	4	4

NB: Hon. Lady Justice Dr. Mary Caroline Levira (JA) was appointed by the President as a Chairperson of the Governing Council on 15 June 2024 to replace Hon. Dr. Gerald A.M. Ndika (JA), whose tenure expired on 16 June 2024.

3.4 Committees of the Governing Council

During the year, the Council had six committees: 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.

3.4.1 Continuing Education and Research Committee (CERC)

This committee is responsible for advising the council on matters related to judicial continuing education and research. Specifically, the committee is responsible for deliberating and recommending the Council's annual training program, research projects, and directives from the chief justice advisory committee, among others. The composition of the committee is presented in Table 2.

Table 2: Composition of the Continuing Education and Research Committee

Table 2: Composition of the Continuing Education and Research Committee							
S/N	Name	Gender	Qualifications	Aged	Position	Number of meetings	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)	64	Chairperson	3	2
3.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL.B (UDSM)	49	Member	3	1
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)	49	member	3	1
5.	Hon. Awadhi Mohamed	M	MBA. International Business (Indian Institute for Foreign Trade), LL.B (UDSM)	64	member	3	3
6.	Ms. Beatrice Patrick	F	Masters of Philosophy, (University of Bergen Norway, Advance Diploma in Public Administration (Institute of Development Management Mzumbe)	53	Member	3	2
7.	Ms. Patricia Ngungulu	F	Masters of Business Administration (HRM), University of Liverpool, London. Bachelor Degree of Arts, (UDSM)	57	Member	3	2

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Table 2: Composition of the Continuing Education and Research Committee

S/N	Name	Gender	Qualifications	Aged	Position	Number of meetings	Meetings Attended
8.	Dr. Patricia A. Kisinda	F	PhD in Law (University of Arizona), LLM (St. Augustine) , LLB (Iringa University)	40	Member	3	2
9.	Dr. Eva Nnkya	F	PhD in Law	46	Member	3	2

3.4.2 Academic Planning and Examinations Committee (APEC)

The Academic Planning and Examinations Committee (APEC) is established under section 14 of the 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. These include the quality and conduct of courses offered by the Institute and examination standards and processes. For the year under review, the committee met four times, and one of the meetings was with a special committee. For the entire financial year, the committee deliberated a number of issues within its mandates. Apart from routine matters, the committee approved Part-Time Lecturers and External Examination Guidelines. The composition of the committee members of the APEC are presented in Table 3.

Table 3: Members of the Academic Planning and Examinations Committee

SN	Name	Gender	Qualifications	Aged	Position	Number of meetings	Meetings Attended
1.	Hon. Justice Dr. Paul F. Kihwelo	M	PhD of Law (OUT), LL.M (UDSM), LL. B (UDSM)	53	Chairperson	4	3
2.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL. B (UDSM)	49	Secretary	4	4

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SN	Name	Gender	Qualifications	Aged	Position	Number of meetings	Meetings Attended
3.	Hon. Fauz A. Twaib	M	PhD of Laws (University of Bayreuth), LL.M, (Queen's University), LL. B (UDSM)	64	Member	4	4
4.	Prof. Fatimya 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)	49	Member	4	4
5.	Dr. January Nkobogo	M	PhD in Law (UDSM), LL.M (UDSM), LL. B (UDSM)	54	Member	4	1
6.	Dr. Francis Sabby	M	PhD in Law (UDSM), LL.M (UDSM), PGD. Legal Practice (LST), LL.B (UDSM)	41	Member	4	4

3.4.3 Finance, Planning and Development Committee (FPDC);

The Finance and Planning Development Committee is a technical council committee that deals with matters relating to the financial performance of the institute. It considers financial policies and guidelines and recommends them to Council for approval. The committee is responsible for reviewing the budget performance of the institute and giving advice on the potential investment for the institute's income generation.

Table 4: Members of the Finance and Planning Development Committee

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SN	Name	Gender	Qualifications	Aged	Position	Number of meetings	Meetings Attended
1.	Hon. Gerson J. Mdemu (JA)	M	LL.M (UDSM), LL.B (UDSM)	54	Chairperson	3	2
2.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL.B (UDSM)	49	Member	3	3
3.	Ms. Enziel W. Mtei	F	MA in Global Governance (North Umbria University) Adv. Diploma in Local Government Administration	59	Member	3	3
4.	Prof. Fatihya 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)	49	Member	3	1
5.	Mr. Joseph Elikana	M	Masters of Business of Administration, (ESAMI - Arusha), CPA (T) NBAA, Advance Diploma in Certified Accountant (Institute of Development Management Mzumbe)	53	Member	3	3

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SN	Name	Gender	Qualifications	Aged	Position	Number of meetings	Meetings Attended
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)	38	Member	3	3

3.4.3 Appointments and Staff Development Committee (ASDC)

The appointment and staff development committee is responsible for receiving and deliberating on various staff welfare matters, including, among others, an estimated budget for personnel emoluments, staff appointments, confirmations and promotions, training, disciplinary issues, and overall staff welfare. In the year under review, the committee deliberated 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 list of members is shown in Table 5.

Table 5: Members of Appointments and Staff Development Committee

S/N	Name	GENDER	Qualifications	Aged	Position	Number of meetings	Meetings Attended
1.	Ms. Enziel W. Mtei	F	MA in Global Governance (North Umbria University), Adv. Diploma in Local Government Administration (IDM - Mzumbe)	59	Chairperson	3	3
2.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL. B (UDSM)	49	Member	3	1

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S/N	Name	GENDER	Qualifications	Aged	Position	Number of meetings	Meetings Attended
3.	Mr. Jackson C. Chacha	M	Bachelors Degree in Library and Information Management (OUT)	38	Member	3	3
4.	Prof. Fathiya 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)	49	Member	3	1
6.	Dr. Francis Sabby	M	PhD in Law (UDSM), LL.M (UDSM), PGD. Legal Practice (LST), LL. B (UDSM)	41	Member	3	3
7.	Ms. Tunu E. Temu	F	LL. B (UDSM).	51	Member	3	3

3.4.4 Students Welfare Committee (SWC)

The Students Welfare Committee, among others, is responsible for advising the council on matters of students' affairs like sports and development, students' disciplinary matters, health services, counselling and guidance, etc. The committee composition is presented in Table 6.

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Table 6: Members of the Students Welfare Committee

S/N	Name	Gender	Qualifications	Aged	Position	Number of meetings	Meetings attended
1.	Ms. Tunu E. Temu	F	LL. B (UDSM)	51	Chairperson	3	3
3.	Mr. Goodluck P. Chuwa	M	LL.M (University of London), LL. B (UDSM)	49	Member	3	3
4.	Prof. Fatihya 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)	49	Member	3	2
5.	Dr. January Nkobogu	M	PhD in Law (UDSM), LL.M (UDSM), LL. B (UDSM)	54	Member	3	2
7.	Ms Frida Nicholaus	F	BA. Sociology (UDSM)	40	Member	3	2
8.	Mr. Abdul A. Abdallah	M	Ordinary Diploma in Law Student (IJA)	27	Member	3	2

3.4.4 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.

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

The Committee's purpose, authority, and responsibilities are defined in the Audit Committee Charter. The current Audit Committee Charter was approved in June 2022. Among others, the Charter requires the Committee to prepare its Annual Work Plan. For the year under consideration, the committee implemented its Annual Work Plan by 100%. 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 2022/23;
- (iv) Monitored Implementation of External Auditor Recommendations; and
- (v) Discussed the implementation of the annual Internal audit plan and audit committee annual work plan.

During the year, the Committee convened four ordinary meetings. The Members of the Audit Committee that served during the year ended 30 June 2024 were as follows:

Table 7: Audit Committee Members

S/N	Name	GENDER	Qualifications	Aged	Position	Membership Duration	Number of meetings	Meetings Attended
1.	Hon. Gerson J. Mdemu (JA)	M	LL.M (UDSM), LL. B (UDSM)	54	Chairperson	1 st September 2022 to 31 st August 2025	4	2
2.	Ms. Tunu E. Temu	F	LL. B (UDSM).	51	Member	1 st September 2022 to 31 st August 2025	4	4
3.	Ms. Christine E. Macha	F	Masters of Science in Human Resources Management (MU), Bachelor of Public	57	Member	1 st September 2022 to 31 st August 2025	4	4

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S/N	Name	GENDER	Qualifications	Aged	Position	Membership Duration	Number of meetings	Meetings Attended
			Administration (MU).					
4.	CPA Dr. Asifiwe Enock Kyando	M	ACPA, PhD in Accounting, Master of Business Administration-Finance (Birmingham), Advanced Diploma in Accountancy (IAA)	52	Member	1 st September 2022 to 31 st August 2025	4	4
5.	CIA Felix I. Kapesula	M	CIA, Masters of Finance and Investment (IFM), Advanced Diploma in Accountancy (TIA)	44	Member	18 th May 2023 to 17 th May 2026	4	2

4.0 MANAGEMENT OF THE INSTITUTE

The Principal of the Institute is the Accounting and Chief Executive Officer. The principal is in charge of the institute's activities overall. 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 pertaining 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. As of 30 June 2024, the Committee composition was as shown in Table 8:

Table 8: Members of Management Committee

S/N	NAME	GENDER	TITLE	STATUS
1.	Hon. Justice Paul F. Kihwelo (PhD)	M	Principal-Institute of Judicial Administration Lushoto)	Chairperson
2.	Mr. Goodluck P. Chuwa	M	Deputy Principal - Academic, Research and Consultancy	Member

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S/N	NAME	GENDER	TITLE	STATUS
3.	Prof. Fatihya A. Massawe	F	Deputy Principal - Planning, Finance and Administration	Member
4.	Dr. Patricia A. Kisinda	F	Director of Judicial Training and Continuing Education	Member
5.	Mr. Emily D. Suka	M	Director of Academics	Member
6.	Mr. Bakari Y. Mhamali	M	Head of Information Communication System Unit	Member
7.	Mr. Elias Ngirwa	M	Head of Internal Audit Unit	Member
8.	Ms. Frida C. Nicholaus	F	Acting Dean of Students	Member
9.	Mr. Amin C. Kasililika	M	Acting Head of Planning and Development	Member
10.	CPA Pius L. Mwakimenya	M	Manager of Finance and Accounts Unit	Member
11.	Ms. Hanipha H. Nyanza	F	Head - Procurement Management Unit	Member
12.	Ms. Tundonde S. Mwihomeke	F	Head of Quality Assurance Unit	Member
13.	Mr. Archibald A. Kiwango	M	Research Consultancy and Publication Manager	Member
14.	Ms. Dorothea J. Kavuye	F	Head of Library Services Unit	Member
15.	Mr. Halid M. Magenda	M	Human Resources and Administrative Manager	Secretary

5.0 EMPLOYEES WELFARE

The number of employees as of 30 June 2024 was 111, of which 48 were female and 63 were male. All statutory rights to employees were attended to. The relationship between the employees and management was good. There were no unresolved complaints.

When presenting its annual budget for the year 2023/24, the Institute set aside a fund for staff training to improve employees' technical skills and, hence, effectiveness. Training programs have been and are continually being developed to ensure employees are adequately trained at all levels. All employees have some form of annual training to upgrade skills and enhance competencies. During the year under review, A total of seven employees were supported for a long course training while 84 attended various

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short courses. Several in-house training programs were undertaken, too. The institute pays contributions to the Public Service Social Security Fund (PSSSF) on a mandatory basis, which qualifies as the defined contribution plan.

6.0 PERSONS WITH DISABILITIES AND GENDER BALANCE

The Institute is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe, and religion, which does not impair the ability to discharge duties. In the current year under review, the Institute had a total of 111 employees, of which 43% were female.

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

7.0 CORPORATE SOCIAL RESPONSIBILITY

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 2023/24, the Institute offered Legal Aid service to more than 500 people in the Lushoto community and supported the Magamba marathon by offering monetary assistance to TZS. 500,000.00 to assist partly in the facilitation of the activity.

8.0 CHALLENGES EXPERIENCED DURING THE YEAR 2023/24

During the year 2023/24, the Institute experienced several challenges which, inter alia, include the following:

- i. Insufficient funds generated from the internal sources of revenue;
- ii. Lack of Government Subvention for implementation of development projects;
- iii. Dilapidated infrastructure (Most of Institute buildings are old)
- iv. Inadequate office space for staff and
- v. Inadequate learning and teaching facilities (lecture theatres, etc.)

9.0 STRATEGIES TO OVERCOME CHALLENGES FACED BY THE INSTITUTE

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

- i. The Institute, in collaboration with the Judiciary of Tanzania and the Ministry of Constitutional and Legal Affairs, will continue to work together in order to overcome the budget deficit, especially the development budget, which is the leading constraint in implementing the Institute's development projects;

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- ii. The Institute will continue with its efforts to expand internal sources of revenue, including designing more Judicial Training programs for Judicial and Non-Judicial staff, short courses, and attraction of consultancies and research projects; and
- iii. The Institute will continue to allocate some of its internally generated income to rehabilitate its infrastructures.

10.0 OWNERSHIP

The Institute is wholly Government-owned.

11.0 LIQUIDITY

During the financial year, the Institute managed its liquidity level to ensure there were sufficient funds to meet its obligation when due without incurring unacceptable losses or risk damage to the Institute's reputation. This was achieved through wise liquidity management, which includes maintaining sufficient cash and cash equivalents and striving to ensure that the Institute renders its services on cash.

Thus, the Institute's liquidity gap, which is the excess of current over current liabilities for the financial year ended 30 June 2024, was TZS 941,500,793.00 compared to TZS 948,630,691.00 of the previous year. This shows that the Institute was able to meet its current obligations when they were due.

Therefore, the Institute shall continue to monitor its existing sources of revenue, find other sources of revenue, and ensure control of expenditure to minimize the effect of the Institute's failure to discharge its obligations when due.

12.0 PREJUDICIAL ISSUES

The Institute had no prejudicial matter as of 30 June 2024.

13.0 STATEMENT OF COMPLIANCE

The report by those charged with governance is prepared in compliance with the Tanzania Financial Reporting Standard 1 (TFRS 1) as issued by the National Board of Accountants and Auditors (NBAA), which was effective from 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).

14.0 COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

14.1 Introduction.

The financial statements of the Institute of Judicial Administration Lushoto provide a record of the Institute's financial performance for the period ended 30 June 2024.

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Financial Statements for the year 2023/24 provide a comparative analysis of previous financial year 2022/23 as follows.

14.2 Financial Position

Assets

Cash and Cash Equivalents

Cash and cash equivalents as at 30 June 2024 was TZS 725,104,549 as compared to TZS 1,196,287,139 as at 30 June 2023, which resulted in a decrease of TZS 471,182,590 equivalent to 39.4%. However, the Expected Credit Loss (ECL) for cash and cash equivalent charged for the year 2023/24 is TZS.3,907,276 and for the year 2022/23 was TZS. 7,558,684

Due to the adaption of new standard IPSAS 41 requires to charge expected credit loss the carrying amount of cash is TZS 721,453,142 against previous year amount of TZS 1,188,728,456.

Receivables

There was an increase in receivables to TZS 386,399,534 as at 30 June 2024 from TZS 19,192,119 as at 30 June 2023, increasing TZS 367,207,415 equivalent to 1,913.3%. Due to unpaid short courses, tuition fees, and staff impairment, the staff is unretired.

Staff Loan

There was a staff loan issued during the year amounting to TZS.1,500,000.

Prepayments

There was an increase in Prepayments to TZS 17,637,926 as at 30 June 2024 from TZS 16,819,896 as at 30 June 2023, resulting in an increase of TZS 818,030 equivalent to 4.86%.

Inventory

The Institute of Judicial Administration Lushoto had a TZS 105,377,736 closing balance of inventory as at 30 June 2024 as compared to TZS 101,511,296, as at 30 June 2023, which increased to TZS 3,866,440 equivalent to 3.8%

Property, Plant and Equipment (PPE)

The Institute of Judicial Administration Lushoto, as at 30 June 2024, had a PPE carry value of TZS 11,230,841,622 compared to TZS 10,156,155,440 as at 30 June 2023, which resulted in an increase of TZS 1,074,686,182 equivalent to 10.6%. There are some acquisitions of assets during the year. However, the carrying value for 2022/23 was TZS 10,099,228,292, but this change is due to the change in estimated useful life by using a new system of GAMIS.

Intangible Assets

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The Institute of Judicial Administration Lushoto reported as at 30 June 2024, an additional Intangible asset carry a value of TZS 7,580,000 compared to zero as at 30 June 2023, which resulted in an increase of TZS 7,580,000 equivalent to 100%.

Receivables (Long Term)

There were receivables of TZS 4,615,846 as at 30 June 2024, the same as at 30 June 2023 as compared to TZS. 6,571,226 as at 30 June 2023, which resulted in a decrease of TZS. 1,955,380.00 recovered (non-cash) from payroll, equivalent to 29.8%.

LIABILITIES

Payables and Accruals

The Institute of Judicial Administration Lushoto had a closing balance of TZS 55,956,179 as outstanding trade payables as at 30 June 2024 as compared to TZS 197,512,294 as at 30 June 2023, which resulted in a decrease of TZS 141,556,115 equivalent to 71.6%.

Deferred Income

There was an increase in deferred income to TZS 135,843,595 as at 30 June 2024 from zero as at 30 June 2023, which is equivalent to 100%. The institute received subvention at the end of the year on 29 June 2024.

Deposits

There was decrease in deposits to TZS 83,499,152 as at 30 June 2024 from 187,667,465 as at 30 June 2023, resulting in a decrease of TZS 104,168,314, equivalent to 55.5%.

Payables and Accruals (Long Term)

There was an increase in Payables and Accruals (Long Term) to TZS 239,052,478 as at 30 June 2024 from Zero as at 30 June 2023, which is equivalent to 100%.

Taxpayers' Fund

Taxpayers' funds as at 30 June 2024 amounted to TZS 721,322,798. This represents the initial residual value or capital expenditure.

Accumulated Surpluses

The Institute of Judicial Administration Lushoto had a closing balance of TZS 11,239,731,604 as accumulated surplus as at 30 June 2024 as compared to TZS 10,382,475,876 as at 30 June 2023, which resulted in an increase of TZS 857,255,728 equivalent to 8.3%.

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14.3 Financial Performance

REVENUE

Revenue from Exchange transactions

In the financial year ended 30 June 2024 the revenue collected from internal sources (Revenue from exchange transactions) was TZS 2,288,472,663 as compared to TZS 50,506,345 for the year ended 30 June 2023. The increase of TZS 2,237,966,318 is equivalent to 4,431.1%. The difference is caused by mapping the GFS code problem in the MUSE system.

Other Revenue

In the financial year ended at 30 June 2024 other revenues collected from various internal sources was TZS 430,435,025 as compared to TZS 2,393,558,928 for the year ended 30 June 2023 which resulted in a decrease of TZS 1,963,123,903, equivalent to 82.0%—the difference caused by mapping GFS code problem in MUSE system.

Subvention from Other Government entities

During the year ended 30 June 2024, The Institute of Judicial Administration Lushoto received from the Treasury the total Government Subvention of TZS 2,494,920,162 as compared to TZS 2,413,765,600 for the year ended 30 June 2023. The Government Subvention comprised of Personnel Emoluments (P.E.), Other Charges (O.C), and Development Partners, which resulted in a decrease of TZS 81,154,562, equivalent to 3.3%.

Revenue Grants

The cost of building the Male Hostel granted by Government funds through the Judiciary of Tanzania upon accomplishing recognition as a revenue grant during the year amounts to TZS.1,329,404,937.33

Fair Value Gains on Assets and Liabilities

The Institute obtained gain on the movement of Expected Credit Loss (ECL) in Cash and Cash Equivalent during the year due to a decrease in movement (TZS 7,558,684 (ECL 2022/23) compared to TZS. 3,907,276 (ECL- 2023/24) resulted in a difference of TZS.3,651,407

EXPENSES

Wages, Salaries & Employee Benefits

Amount spent for Wages, Salaries, and Employee Benefits for the year ended 30 June 2024 was TZS 2,775,110,519 as compared to TZS 2,801,846,937 for the year ended 30 June 2023, resulting in a decrease of TZS 26,736,418 equivalent to 0.95%.

Use of Goods and Services

The Institute of Judicial Administration Lushoto for the year ended 30 June 2024 spent TZS 2,183,251,212 for the Use of Goods and Services as compared to TZS 1,795,234,533

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for the year ended at 30 June 2023, resulting into an increase of TZS 388,016,679 equivalent to 21.6% due to increase in the cost of supplies of goods and services.

Maintenance Expenses

The Institute of Judicial Administration Lushoto for the year ended 30 June 2024 spent TZS 273,442,602 for maintenance expenses as compared to TZS 416,621,836 for the year ended 30 June 2023 which resulted into a decrease of TZS 143,179,234 equivalent to 34.3%.

Impairment of Receivables

For the Financial year ended at 30 June 2024, the Institute of Judicial Administration Lushoto reported zero for impairment of receivables as compared to TZS 58,326,199 for the year ended at 30 June 2023.

A review of student receivables was carried out, identifying amounts related to discontinued students as uncollectible. The Governing Council approved the impairment of receivables for FY 2022/23, totalling TZS 58,326,199, during its 58th meeting held on 27 June, 2023 at IJA Lushoto.

Other expenses

For the Financial year ended at 30 June 2024 the Institute of Judicial Administration Lushoto spent TZS 70,675,396 for other expenses as compared to TZS 52,493,925 for the year ended on 30 June 2023, resulting into an increase of TZS 18,181,471 equivalent to 35%, because of the increase for operating expenses of facilitations, honoraria, and survey cost.

Depreciation Expenses

For the Financial year ended 30 June 2024, the Institute of Judicial Administration Lushoto recognized depreciation expenses of TZS 347,404,606 as compared to TZS 372,507,222 for the year ended 30 June 2023, resulting into a decrease of TZS 24,902,616 equivalent to 6.6%.

Amortization Expenses

For the Financial year ended at 30 June 2024, the Institute of Judicial Administration Lushoto recognized amortization expenses zero as compared to TZS 4,885,135 for the year ended 30 June 2023 due to full amortization of intangible assets, resulting in a decrease of TZS 4,885,135 equivalent to 100%.

Other Transfers

The Institute of Judicial Administration Lushoto for the year ended 30 June 2024 transfers of Fund TZS 40,000,000 as contribution to the Consolidated Fund as compared

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to TZS 10,000,000 for the year ended at 30 June 2023 that resulted into an increase of TZS 30,000,000 equivalent to 3%.

14.4 Cash Flows Statement

Cash flows from operating activities

In the financial year ended 30 June 2024 an amount of (TZS 423,905,300) was Net Cash Flow generated from Operating activities as compared to TZS 28,990,905 Net Cash Flow generated from operating activities for the year ended at 30 June 2023, which resulted in a decrease of TZS 394,914,395 equivalent to 1,366.5%, because of spending of carryover fund.

Cash flows from Investing Activities

The Institute of Judicial Administration Lushoto for the year ended 30 June 2024 spent a total amount of TZS 47,277,291 to finance investing activities as compared to TZS 229,594,983 for the year ended 30 June 2023. The decrease of TZS 182,317,692 was equivalent to 79.4% because of purchases of office equipment less than the previous year.

Cash flows from financing activities

For the year ended 30 June 2024, the Institute spent nothing on financing activities.

14.5 Comparison Of Budget and Actual Amounts

Actual amount

The final revenue budget for the year ended 30 June 2024 was TZS 6,715,438,000, and its actual amount received was TZS 5,138,561,845.00, equivalent to 76.5%.

Explanation of Material variances

Subvention from other Government entities (Variance TZS 520,307,838 - 17.3%)

The Institute budgeted to receive a total subvention from the Government of TZS 3,015,228,000 and received the actual amount of TZS 2,494,920,162 from the Government, less than TZS 520,307,838 was not received from the Government.

Revenue from Exchange Transactions (Variance TZS1,621,646,937 - 43.3%)

The Institute collected a total amount of TZS. 2,077,363,063 from its internal resources for 2023/24 against TZS. 3,699,010,000 as budgeted. The Institute did not manage to collect internal revenue as budgeted by TZS.1,621,646,937 due to a decrease in enrollment of students during the financial year 2023/24.

Other Revenue (Variance TZS 429,235,025 - 35,769.6%)

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The Institute collected other revenue TZS 430,435,025 that was more than budgeted (TZS 1,200,000) during the financial year 2023/24 from short course income and house rent.

Wages, Salaries and Employee Benefits (Variance TZS 674,649,981 - 19.6%)

During the year 2023/24, the Institute incurred TZS 2,775,158,019 for Wages, Salaries, and Employee Benefits, while the budget was TZS 3,449,808,000. This resulted in a decrease of TZS 674,649,981, equivalent to 19.5%, because the institute didn't get approval from the government for new salaries, employee promotions, new employees recruited, and salary arrears, and it didn't obtain employment permits from the government.

Use of Goods and Services (Variance TZS 307,320,484 - 11.8%)

The Institute expected to spend funds for the use of goods and services as budgeted TZS 2,606,343,298. Only a total amount of TZS 2,299,22,814 was spent, resulting in a difference of TZS 307,320,484, equivalent to 11.8%. insufficient collection of funds from internal sources.

Other Expenses (Variance TZS 153,275,104 - 68.4%)

The Institute expected to spend funds for other expenses in the total amount of TZS 223,950,500 as budgeted; only TZS 70,675,396 was spent, resulting in a difference of TZS 153,275,104, equivalent to 68.9%, due to strengthened internal control.

Maintenance Expenses (Variance TZS 472,240,200 - 62.9%)

The Institute expected to spend funds for maintenance expenses in the total amount of TZS. 737,600,000 was budgeted, but only TZS 273,442,602 was spent, resulting in a difference of TZS.472,240,200, equivalent to 62.9%, happened due to strengthened internal control.

Acquisition of Property, Plant and Equipment (Variance TZS 666,547,407 - 93.5%)

The institute budgeted to acquire office equipment worth TZS 721,907,500. However, it only acquired computer savers and laptops, amounting to TZS 47,277,291 during the year. This resulted in a variance of TZS 666,547,407, equivalent to 93.5%,

Acquisition of Intangible TZS 90,000,000.00 (100%)

The Institute budgeted to acquire intangible assets during the year, but it is in the process of improving the students' administration and registration information system (SARIS).

15.0 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

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Public Finance Act, Cap. 348 (Revised 2020) and Section 10 of the Public Audit Act, Cap. 418.

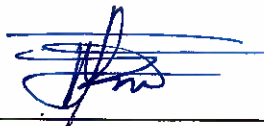
16.0 CONCLUSION

Finally, on behalf of the Governing Council, I thank all stakeholders for their support in the year 2023/24, specifically the Judiciary of Tanzania for its continued support, the Ministry of Constitutional and Legal Affairs for the unconditional support, students for their trust and loyalty, staff for their acceptance of the changes we are implementing, management for their outstanding commitment and the Government for its support, trust, and cooperation.

It is my sincere hope, and I am optimistic that the Institute will experience another successful year in 2024/25.

17.0 APPROVAL

This report was approved and authorized for issue by the Order of the Governing Council



Hon. Lady Justice Dr. Mary Carlone Levira (Justice of Appeal)
CHAIRPERSON OF THE GOVERNING COUNCIL

RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE IN THE PREPARATION OF FINANCIAL STATEMENTS

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


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 2024.

Procurement of goods, works consultancy and non-consultancy services to the extent that they are reflected in these financial statements have 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 fairly all material respects of the operations of the Institute of Judicial Administration Lushoto and will not remain an ongoing concern for the next twelve months from the date of these financial statements.



Hon. Lady Justice Dr. Mary Caroline Levira,
CHAIRPERSON



Hon. Justice Dr. Paul. F. Kihwelo
SECRETARY

Date 20/03/2025

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS

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

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 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signed by: 
Position: **MANAGER FINANCE AND ACCOUNTS**
NBAA Membership No. **ACPA 3750**

Date:

20/03/2025

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

ASSETS	Note	2024 TZS	2023 TZS
Current Assets			
Cash and Cash Equivalents	62	721,453,142	1,188,728,456
Receivables	67	386,399,534	19,192,119
Loan Receivables	68	1,500,000	-
Prepayments	69	17,637,926	16,819,896
Inventories	70	105,377,736	101,511,296
Total Current Assets		1,232,368,338	1,326,251,767
Non-Current Assets			
Property, Plant, and Equipment	77	11,230,841,622	10,156,155,440
Intangible Assets	78	7,580,000	-
Receivables (Long Term)	87	4,615,846	6,571,226
Total Non-Current Assets		11,243,037,468	10,162,726,665
TOTAL ASSETS		12,475,405,806	11,488,978,432
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	55,956,179	197,512,294
Deferred Income	93	135,843,595	-
Deposits	94	83,499,152	187,667,465
Total Current Liabilities		275,298,926	385,179,759
Non-Current Liabilities			
Payables and Accruals (Long Term)	109	239,052,478	-
Total Non-Current Liabilities		239,052,478	-
TOTAL LIABILITIES		514,351,404	385,179,759
Net Assets		11,961,052,402	11,103,798,674
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		721,322,798	721,322,798
Accumulated Surpluses / Deficits		11,239,731,604	10,382,475,876
TOTAL NET ASSETS/EQUITY		11,961,054,402	11,103,798,674


Hon. Lady Justice Dr. Mary Caroline Levira
Chairperson of the Council

Date: 20/3/2025

Hon. Justice Dr. Paul F. Kihwelo
Secretary to the Council

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

		2024	2023
	Note	TZS	TZS
REVENUE			
Revenue			
Revenue Grants	16		2,914,605
		1,329,404,937	
Revenue from Exchange Transactions	17		50,506,345
		2,288,472,663	
Fair value Gains on Assets and Liabilities	24	3,907,276	-
Other Revenue	31	430,435,025	2,393,558,928
Subvention from other Government entities	32		2,413,765,600
		2,494,920,162	
TOTAL REVENUE		6,547,140,063	4,860,745,478
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	2,775,110,519	2,801,846,937
Use of Goods and Service	35	2,183,251,212	1,795,234,534
Maintenance Expenses	36	273,442,602	416,621,836
Impairment of Receivables	48	-	58,326,199
Other Expenses	52	70,675,396	52,493,925
Provision for ECL	54	-	7,558,684
Depreciation of Property, Plant, and Equipment	77	347,404,606	372,507,222
Amortization of Intangible Assets	78	-	4,885,135
Total Expenses		5,649,884,335	5,509,474,472
Transfer			
Other Transfers	60	40,000,000	10,000,000
Total Transfer		40,000,000	10,000,000
TOTAL EXPENSES AND TRANSFERS		5,689,884,335	5,519,474,472
Surplus / (Deficit)		857,255,728	(658,728,994)


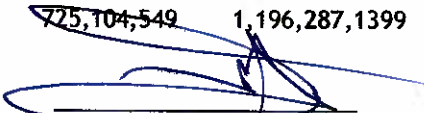

Hon. Lady Justice Dr. Mary Caroline Levira
Chairperson of the Council


Hon. Justice Dr. Paul F. Kihwelo
Secretary to the Council

Date:

20/3/2025

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	2024 TZS	2023 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	2,494,920,162	2,416,680,205
Revenue Grants	135,843,595	-
Revenue from Exchange Transactions	2,077,363,063	50,506,345
Other Revenue	430,435,025	2,393,558,928
Increase in Deposit	-	187,667,465
Total Receipts	5,138,561,845	5,048,412,943
PAYMENTS		
Wages, Salaries and Employee Benefits	2,775,158,019	2,801,846,937
Use of Goods and Service	2,299,022,814	1,738,419,340
Other Transfers	40,000,000	10,000,000
Other Expenses	70,675,396	52,493,925
Maintenance Expenses	273,442,602	416,661,836
Decrease in Deposit	104,168,314	-
Total Payments	5,562,467,145	5,019,422,037
NET CASH FLOW FROM OPERATING ACTIVITIES	(423,905,300)	28,990,905
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Advance Payment for Acquisition of Property Plant and Equipment	-	(5,250,000)
Acquisition of Property, Plant and Equipment	(47,277,291)	(224,344,983)
Total Investing Activities	(47,277,291)	(229,594,983)
NET CASH FLOW FROM INVESTING ACTIVITIES	(47,277,291)	(229,594,983)
Net Increase	(471,182,590)	(200,604,079)
Cash and cash equivalent at beginning of the period	1,196,287,139	1,396,891,218
Cash and cash equivalent at the end of the period	725,104,549	1,196,287,139
		
Hon. Lady Justice Dr. Mary Caroline Levira Chairperson of the Council		Hon. Justice Dr. Paul F. Kihwelo Secretary to the Council

Date: 20/3/2025

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

**STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30 JUNE
2024**

	Taxpayer's Fund	Accum. Surplus/(Deficit)	Total
	TZS	TZS	TZS
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
Opening Balance as at 01 Jul 2022	721,322,798	11,041,204,869	11,762,527,667
Addition Capital Injected	-	-	-
Surplus/ Deficit for the Year	-	(658,728,994)	(658,728,994)
Closing Balance as at 30 Jun 2023	721,322,798	10,382,475,876	11,103,798,674



Hon. Lady Justice Dr. Mary Caroline Levira
Chairperson of the Council



Hon. Justice Dr. Paul F. Kihwelo
Secretary to the Council

Date: 20/7/2025

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30 JUNE 2024

	Original Budget		Budgeted Amount		Final Budget (B)		Actual Amount on Comparison Basis (A)		Different Final Budget & Actual (B-A)		%
	TZS		Reallocations/ Adjustments TZS		TZS		TZS		TZS		
RECEIPTS											
Subvention from other Government entities	3,015,228,000		-		3,015,228,000		2,494,920,162		520,307,838		17.3
Revenue from Exchange Transactions	3,699,010,000		-		3,699,010,000		2,077,363,063		1,621,646,937		43.8
Other Revenue	1,200,000		-		1,200,000		430,435,025		(429,235,025)		(35,769.6)
Revenue Grants	-		-		-		135,843,595		(135,843,595)		-
Total Receipts	6,715,438,000		-		6,715,438,000		5,138,561,845		1,576,876,155		23.5
PAYMENTS											
Wages, Salaries and Employee Benefits	3,409,408,000		40,400,000		3,449,808,000		2,775,158,019		674,649,981		19.5
Use of Goods and Service	2,643,743,298		(37,400,000)		2,606,343,298		2,299,022,814		307,320,484		11.8
Other Transfers	10,000,000		-		10,000,000		40,000,000		(30,000,000)		(300.0)
Other Expenses	226,950,500		(3,000,000)		223,950,500		70,675,396		153,275,104		68.9
Maintenance Expenses	737,600,000		-		737,600,000		273,442,602		472,240,200		62.9
Decrease in Deposit	-		-		-		104,168,314		(104,168,314)		0
Acquisition of Property, Plant and Equipment	721,907,500		-		721,907,500		47,277,291		666,547,407		93.5
Acquisition of Intangible	90,000,000		-		90,000,000		-		90,000,000		100
Total Payment	7,839,609,298		-		7,839,609,298		5,609,774,436		2,229,864,862		28.44
Net Receipts/Payments	(1,124,171,298)		-		(1,124,171,298)		(471,182,591)		471,182,590		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AT 30 JUNE 2024

1. General Information

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

PRINCIPAL PLACE OF BUSINESS

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

BANKERS

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

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

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

TCB BANK PLC
TANGA BRANCH
P.O BOX 1404
TANGA

RESPONSIBILITY FOR VOTE 40 ACCOUNTS

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

THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

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

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

1.1 Reporting Entity

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

1.2 Authorization Date

The Financial Statements of the Institute for the year 2023/24 were submitted to CAG on 31 August 2024 and will be authorized for issue after they have been tabled to the National Assembly.

1.3 Basis Of Preparation

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

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

1.4 Revenue Recognition

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

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

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

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

1.5 Change in Accounting Policy

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model.

1.6 Title impact of change in Accounting Policy

The impact of introducing IPSAS 41 is the emergence of expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

The Entity 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.	CROB BANK	Moody's	B2	2.16%

The impact of change in accounting policy

DESCRIPTION	CASH AND BANK BALANCE	TRADE RECEIVABLES	REASON
FINANCIAL YEAR 2022/23	1,196,287,139	19,192,119	Before the change in Accounting Policy
EXPECTED CREDIT LOSS	7,558,664	-	Change in Accounting Policy
RESTATED BALANCE	1,188,728,456	19,192,119	Change in Accounting Policy

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

PRIOR YEAR ADJUSTMENT

The restated comparative figures (for the prior year 2022/23) are shown in the table below.

Item Affected	Prior amount before restatement/reclassification	Amount after restatement/reclassification	Reason for Restatement/Reclassification
	TZS	TZS	
STATEMENT OF FINANCIAL POSITION			
Accumulated depreciation	113,854,295.00	56,927,147.50	The opening carrying amount of accumulated depreciation for FY 2022/23 was adjusted due to a review of the asset's estimated useful life.

2. Summary of Significant Accounting Policies

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

2.1 Functional and presentation currency

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

2.2 Cash and cash equivalents

Cash and cash equivalent in the statement of financial position comprise cash at banks, cash in hand, and short-term deposits with an original maturity of three months or less and measured at amortized cost. For the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above.

2.3 Employment benefits

Short-Term Employee 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., are recognized during the period in which the employees render the related services.

2.4 Property, Plant and Equipment (PPE)

Recognition criteria

Items of Property, Plant, and Equipment are recognized as assets if, and only if, the future economic benefits or service potential associated with the item will flow to the entity, and the cost can be reliably measured.

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

Depreciation

The Entity 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 recognized in the surplus or deficit of the statement of financial performance. However, the depreciation for the newly acquired assets during the year is only charged after attaining one year.

The residual values of the useful life of property, plant, and equipment are reviewed and adjusted if appropriate. This is according to the directives of Accounting Circular No. 6 with reference No. EG.3/102/02/03 dated 28/05/2019 on the Preparation of Financial.

Reports and Disclosure. Also, through the decision of the Government to use the Cost Model technique in charging the depreciation of its assets by extending its expected useful life according to IPSAS 17 para. 67. The Entity consistently applies the useful lives listed below in calculating depreciation effectively from the financial year 2023/24.

2.5 Intangible Assets

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

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

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

2.6 Depreciation/Amortization of PPE And Intangible Assets

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

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

2.7 Estimated Useful Life (EUL)

Assets ran an economic life peculiar to themselves depending on make, constant handling, and operational use. Some assets are continuing to be in use much beyond the EUL due to periodical maintenance and repairs. Assets expected life and projections range 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	7	25
Motor vehicles:		
• Heavy duty (5 tons and above)	8	14.2
• Light duty (below 5 tons)	7	14.2
Motorcycle	7	14.2
Computers (Desktop & laptops)	10	14.2
Video conference equipment	8	
Servings	8	6.7
Network/Telecom equipment	15	6.7
Photocopiers		
Uninterrupted power supplies (UPS)		
Infrastructural assets:		
• Boreholes & water system		
• Heavy generator		

Financial Assets

Initial and Subsequent Measurement

Financial assets are initially measured at fair value and subsequently measured as per the following criteria:

The management model within which the Financial Asset is held.

- The characteristics of contractual cash flows are solely payments of Principal and Interest.

Classification of Financial Assets

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

Classification is based on the criteria mentioned above. As a result, the following classes of financial instruments arise namely;

- i. Financial assets at Amortized Cost,
- ii. Financial asset at Fair Value through Net asset/ Equity, and
- iii. Financial asset at Fair Value through Surplus or Deficit.

Financial Assets at amortized Cost

Financial Assets are subsequently measured at Amortized Cost if both of the following conditions are met;

- (i) The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
- (ii) 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. This includes **CASH AND CASH EQUIVALENT**.

Financial Assets at Fair Value through Net Assets/Equity

Financial assets are subsequently measured at fair value through net assets or equity if both of the following conditions are met;

1. The financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and
2. 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.

Financial Assets at Fair Value through Surplus/Deficit

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.

Impairment of financial assets

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

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

Loss allowances for ECL are presented in the statement of financial position as follows: Financial assets measured at amortized cost as a deduction from the gross carrying amount of the assets;

Inputs into the measurement of ECLs

The key inputs into the measurement of ECLs are 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.

2.8 Inventories

Inventories are measured at lower costs and current replacement costs. 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.

2.9 Foreign Currency Translations

Items included in the financial statements of the Institute are measured using the currency of the primary economic environment in which the Institute operates (the

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

functional currency). The financial statements are presented in Tanzanian Shilling (TZS), which is the Government's functional and presentation currency. Transactions in foreign currencies are initially accounted for at the ruling exchange rate on the date of the transaction. Trade creditors or debtors denominated in foreign currencies have been reported on the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from those at which they were initially recorded during the period are recognized as income or expense in the period in which they arose.

2.10 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 of Judicial Administration Lushoto in making financial and operating decisions, as well as transactions with such parties, unless occurring within or consistent with a normal relationship and on arms-length terms between such parties, are disclosed in the notes to the financial statements.

2.11 Provisions

Provisions are recognized when the Institute of Judicial Administration Lushoto has a present obligation (legal or otherwise) as a result of a past event, 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. Where the Government expects some or all of a provision to be reimbursed, for example, under a Construction contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually inevitable. The expense relating to any provision is presented in the surplus/deficit net of any reimbursement.

2.12 Contingent liabilities

The Institute of Judicial Administration Lushoto does not recognize a contingent liability. Still, 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.

2.12.1 Staff Claim

Unpaid staff claims amounting to TZS 60,075,000 have been identified but were not included in the reported payables. 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.

2.12.2 Non-Current liabilities

Payables and Accruals reported under Note 109 as Imprest Payable Long-term Addition TZS 239,052,478; MUSE explains the occurrence of the Cash in Hand (Note 62) balance

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for FY 2022/23, recorded at TZS 22,042,366. This amount has been reclassified as the Imprest Cash Account, which specifically tracks all transactions through the NMB Bank account.

For 2022/23, the system recorded a Cash in Hand balance of TZS (630,735,174) and an Imprest Cash Account balance of TZS 652,777,540. When netted, the remaining balance in the Imprest Cash Account is TZS 22,042,366, which was the same as the previous year.

For 2023/24, the system showed a Cash in Hand balance of TZS (335,415,452) and an Imprest Cash Account balance of TZS 596,509,296. After netting, the Imprest Cash Account stands at TZS 261,093,844. This was matched against the Payables and Accruals (Long-Term) Imprest .

	2024 (TZS)	2023(TZS)
109 - Payables and Accruals (Long Term)		
Imprest Payable Long-term Addition	239,052,478	-
	239,052,478	-
16 - Revenue Grants		
Government Grant Other Charges	-	2,914,605
Revenue Grant - Non-Monetary	1,329,404,937	-
	1,329,404,937	2,914,605
17 - Revenue from Exchange Transactions		
Revenue from Conference Facilities	80,362,500	20,000
Revenue from Medical and Dental Cha	8,751,550	49,169,345
Revenue from sales of Publications	2,520,000	1,317,000
Revenue from Tuition Fees Exchange	2,196,838,613	0
	2,288,472,663	50,506,345
24 - Fair value Gains on Assets and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	3,907,276	-
	3,907,276	-
31 - Other Revenue		
Application fee	6,075,673	13,841,731
Interest from Revenue from identification fees	25,000	75,000
Miscellaneous Revenue	255,169,727	857,247,514
Professional Fees	-	50,400
Revenue from Certificate of Competence	5,446,000	4,622,631
Revenue from Examination Fees	4,590,000	1,751,111
Revenue from Rent of Government Quarters	159,108,625	14,885,900
Revenue from Tuition Fees	-	1,501,084,641
	430,435,025	2,393,558,928
32 - Subvention from other Government entities		
Government Grant Personal Emolument	2,125,266,859	2,161,819,600
Subvention Development Foreign	104,511,800	41,946,000
Subvention Other Charges	265,141,502	210,000,000
	2,494,920,162	2,413,765,600
34 - Wages, Salaries and Employee Benefits		
Accommodation in Lieu of Quarters	200,000	2,731,000
Assessors Allowance	220,000	-
Casual Labour Discretionary	3,069,980	1,220,000
Casual Labour Expenses	1,125,840	9,482,000
Civil Servants	2,125,266,859	2,161,819,600
Councillors Allowance	43,820,000	54,710,183
Court Attire Allowance	7,500,000	8,100,000
Donation and Contribution to CF	-	1,089,000
Electricity	-	14,070,000
Electricity Allowance	9,750,000	0
Extra-Duty	142,200,000	146,592,000
Facilitation Allowance Expenses -employee	13,618,000	0
Field (Practical Allowance)	12,600,000	65,845,139
Food and Refreshment	32,202,000	30,465,400

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	2024 (TZS)	2023(TZS)
Hardship Allowance	120,100,000	129,035,000
Honoraria	58,731,000	70,630,615
Housing allowance Expenses	39,690,000	0
Invigilators Allowances	22,630,000	2,160,000
Leave Travel	14,418,000	19,362,000
Medical and Dental Refunds	-	246,000
Moving Expenses	13,327,000	7,194,000
Professional Allowances	-	75,000
Responsibility Allowance	34,120,000	25,620,000
Sitting Allowance	66,540,000	51,400,000
Subsistence Allowance	13,981,840	0
	2,775,110,519	2,801,846,937
35 - Use of Goods and Service		
Accommodation Hospitality Supplies and Services	1,180,000	10,350,000
Accommodation Training - Domestic	150,000	0
Advertising and Publication - Communication & Information	12,047,000	11,531,050
Air Travel Tickets Travel - In-Country	860,000	595,000
Air Travel Tickets Travel Out of Country	1,601,000	0
Catering Services	-	8,161,600
Cleaning Supplies - Use of goods and Services	500,000	17,995,000
Computer Software - Use of goods and Services	21,916,534	780,000
Computer Supplies and Accessories	49,636,744	60,918,058
Consumable Medical Supplies	229,424	0
Contract-based training services	100,000	2,000,000
Diesel	98,225,874	60,538,360
Donation	500,000	0
Drugs and Medicines	3,467,590	1,088,300
Electricity - Utilities Supplies and Services	22,754,039	43,232,708
Entertainment - Hospitality Supplies and Services	33,140,000	17,450,000
Examination Expenses	151,114,003	115,237,566
Exhibitions, Festivals and Celebrations	-	9,980,000
Food and Refreshments	168,602,400	91,663,440
Gifts and Prizes	7,641,350	6,553,000
Ground travel (bus, railway taxi, etc.) Travel - In - Country	98,943,313	91,700,517
Hiring of Training Facilities	-	8,499,000
Hospital Supplies	1,728,300	0
Illuminating kerosene (Paraffin)	128,000	0
Internet and Email connections	17,600,641	29,507,343
Lodging/Accommodation Travel - In - Country	1,650,000	2,090,000

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	2024 (TZS)	2023(TZS)
Lodging/Accommodation Travel Out of Country	-	280,000
Newspapers and Magazines	1,400,000	2,800,000
Office Consumables (papers, pencils, pens and stationaries)	198,250,133	408,115,731
Outsourcing Costs (includes cleaning and security services)	138,576,000	70,729,000
Per Diem - Domestic	749,214,115	206,392,281
Per Diem - Foreign	1,000,000	0
Posts and Telegraphs	2,497,192	0
Printing and Photocopy paper	5,975,737	412,500
Printing and Photocopying Costs	74,183,079	97,656,863
Publicity	200,000	0
Remuneration of Instructors	-	56,909,470
Rent - Housing	6,292,475	61,965,000
Rent of Private vehicles	2,010,000	0
Research and Dissertation Training - Domestic	11,350,000	0
Research and Dissertation Training - Foreign	-	4,000,000
Satellite access services	-	216,000
Sewage Charges - Utilities Supplies and Services	1,734,789	1,239,000
Special Foods (diet food)	300,000	0
Student meals	2,500,000	0
Subscription Fees	1,047,000	557,000
Technical Materials	-	751,800
Telephone Charges (Land Lines)	4,560,583	8,393,944
Training Materials	221,833,369	218,704,848
Tuition Fees Training - Domestic	28,824,000	0
Tuition Fees Training - Foreign	-	26,195,000
Uniforms and Ceremonial Dresses	3,500,000	3,620,000
Uniforms -Clothing, Bedding, Footwear and Services	300,000	0
Upkeep Allowances	-	10,000,000
Valuation of NCA	-	4,680,500
Water Charges	33,799,000	21,704,657
Water Transport	187,529	0
	2,183,251,212	1,795,194,534
36 - Maintenance Expenses		
Cement, Bricks and Building Materials	5,250,880	154,000,515
Cement, bricks, and construction materials	32,578,007	73,689,456
Computers, printers, scanners, and other computer-related equipment	41,782,966	18,179,000
Outsource maintenance contract services - Buildings.	174,899,400	93,207,813

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	2024 (TZS)	2023(TZS)
Outsource maintenance contract services - Machinery, Equipment, and Plant.	892,600	19,202,900
Outsource maintenance contract services - Office Equipment and Appliances.	1,970,000	0
Outsource maintenance contract services - Vehicles and Transportation Equipment.	15,478,749	510,000
Panel and body shop repair materials and services	0	27,513,024
Spare Parts - Vehicles and Transportation Equipment	590,000	0
Tyres and Batteries	0	30,359,128
	273,442,602	416,661,836
48 - Impairment of Receivables		
Impairment of Receivable	-	58,326,199
	-	58,326,199
52 - Other Expenses		
Burial Expenses	7,660,000	8,034,000
consultancy fees	-	12,670,000
Facilitation Fees	32,360,000	0
Honorariums (expert opinion)	5,724,000	1,650,000
Insurance Expenses	7,398,895	23,777,825
Registration Fees Expenses	2,000,000	4,455,000
Sundry Expenses	13,192,501	1,907,100
Surveys	1,700,000	0
Upkeep of Grounds and Amenities Expenses	640,000	0
	70,675,396	52,493,925
60 - Other Transfers		
Contribution to CF (15%)	40,000,000	10,000,000
	40,000,000	10,000,000
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	283,103,921	824,305,720
Cash in hand	(335,415,452)	(630,735,174)
Deposit Cash Account	61,037,702	185,002,055
Development Expenditure Cash Account	4,147,903	2,914,605
Imprest Cash Account	596,509,296	652,777,540
Own-sourced Collection Account - NMB	10,000	-
Own-sourced Collection Account - TPB	20,000	-
Own-sourced Collection Account -CRDB	-	675,300
Own-sourced Development Expenditure	22,636,341	20,116,088
Own-sourced Recurrent Expenditure GF	38,183,939	89,793,269
Provision for ECL (Cash)	(3,651,407)	(7,558,684)
Recurrent Expenditure Cash Account	52,205,490	48,773,326
Unapplied Cash Account	2,665,410	2,665,410

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	2024 (TZS)	2023(TZS)
	721,453,142	1,188,728,456
67 - Receivables		
Imprest Receivable - Staff	175,289,934	19,192,119
Receivable (GePG)	211,109,600	
	386,399,534	19,192,119
68 - Loan Receivables		
Staff loan - Staff	1,500,000	-
	1,500,000	-
69 - Prepayments		
Prepayment Consumables	12,387,926	11,569,896
Prepayments Assets - Monetary	5,250,000	5,250,000
	17,637,926	16,819,896
70 - Inventories		
Consumables	88,583,388	84,716,948
Medical Supplies	16,794,348	16,794,348
	105,377,736	101,511,296
87 - Receivables (Long Term)		
Staff Loans Addition	4,615,846	6,571,226
	4,615,846	6,571,226
94 - Deposits		
Deposit General	80,833,742	185,002,055
Unapplied Deposit Account Addition	2,665,410	2,665,410
	83,499,152	187,667,465

Payable (Note 109) of TZS 239,052,478 to ensure the NMB Imprest Account balances were accounted for correctly.

When the Imprest Cash of TZS 261,093,844 is netted with the Imprest Payable balance of TZS 239,052,478, the result is TZS 22,042,366, consistent with the previous year's Cash in Hand, confirming that the Cash in Hand is still held in the NMB Imprest Account.

CASH IN HAND		2024 TZS	2023 TZS
Cash in hand	Note 62	- 335,415,452.00	- 630,736,174.00
Imprest Cash account	Note 62	596,509,296.00	652,777,540.00
		261,093,844.00	22,041,366.00
Imprest Payable account	Note 69	- 239,052,478.00	0
Total Cash in hand		22,041,366.00	22,041,366.00

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2.13 Contingent assets

The Institute of Judicial Administration Lushoto does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Institute in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. 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.

2.14 Events after reporting date

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

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2024

	2024	2023
Surplus/ Deficit for the Period	857,255,728	(658,728,994)
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	-	4,885,135
Current Grants from Other General Government Units-non-Monetary	(1,329,404,937)	-
Depreciation of Property, Plant, and Equipment	347,404,606	372,507,222
Expected Credit Loss Impairment	-	7,558,684
Fair value Gains on Assets and Liabilities	(3,907,276)	-
Impairment of Receivables	-	58,326,199
Add/ (Less) Change in Working Capital		
Deferred Income	135,843,595	-
Inventories	(3,866,440)	26,816,840
Other Receipt	(104,168,314)	187,667,465
Payables and Accruals	44,963,183	49,150,422
Prepayments	(818,030)	51
Receivables	(367,207,415)	(19,192,119)
Net Cash Flow from Operating Activities	(423,905,300)	28,990,905

NB: Deficit for the Period 2022/23
(651,170,310.00)

Expected Credit Loss (Dr)
7,558,684.00

Restated Deficit for the Period 2022/23
(658,728,994.00)

Reconciliation of net cash flows from operating activities to surplus/(deficit) for FY 2023/24 under change in working capital reported TZS 44,963,183 as Payables and Accruals

Cash Flow: Payables and Accrual 2023/24 **44,963,183.00**

Analysis of changes in working capital:

Imprest Payables Long-term addition	(239,052,478.00)
Supplies of goods and services addition	192,958,655.00
Withholding Tax Payables addition	1,083,140.00
Staff claim addition	47,500.00
	(44,963,183.00)

Cash Flow: Payables and Accrual 2022/23 **49,150,422.00**

Analysis of changes in working capital:

Supplies of goods and services addition	(49,543,448.00)
Withholding Tax Payables addition	393,026.00
Staff claim addition	0.00
	(49,150,422.00)

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT

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

Descriptions	Carrying Amount				Accumulated Depreciation and Impairment			
	30-Jun-2023	Addition	Disposal	30-Jun-2024	30-Jun-2023	Charge during the year - Impairment	Disposal Adjustment	30-Jun-2024
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Acquisition of land	1,295,187,915	0	0	1,295,187,915	0	0	0	1,295,187,915
Library Books	113,854,295	0	0	113,854,295	9,427,153	0	0	66,415,006
Motor vehicles	642,384,481	0	0	642,384,481	10,685,127	0	0	560,263,512
Buildings and structures	9,189,747,153	0	0	9,189,747,153	258,022,405	0	0	1,416,669,420
Office Furniture	277,410,180	0	0	277,410,180	551,542,099	0	0	0
Office Equipment and Fitting	324,461,685	0	0	324,461,685	16,226,232	0	551,542,099	882,553,720
Other Office Equipment	414,412,765	47,277,291	0	466,940,056	18,555,042	0	0	331,909,715
Plant and Machinery	69,475,756	0	0	69,475,756	22,016,659	0	0	25,190,725
Leasehold improvements and buildings	187,375,742	0	0	187,375,742	51,399,597	0	0	453,224,768
Total	13,544,377,250	47,277,291	0	14,967,068,488	3,388,822,260	347,404,606	0	3,736,226,866
								11,230,841,622

Controller and Auditor General

AR/CG/JA/2023/24

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

77 - Property, Plant and Equipment (NOTE 17)

Descriptions	Cost/Revaluation			Accumulated Depreciation and Impairment			Carrying Value
	At 01-July-2022	Addition Monetary	Addition non-monetary	01-July-2022	Charge during the year - Depreciation	Charge during the year - Impairment	
Literary Books	113,854,295	0	0	55,917,146	0	0	55,917,146
Land	1,291,187,915	0	0	0	0	0	1,291,187,915
Motor Vehicles	642,584,481	0	0	507,280,727	42,382,464	0	92,921,290
Office buildings and structures	7,624,091,115	0	7,265,051,815	1,201,371,516	162,073,478	0	8,011,102,039
Office Equipment	395,413,710	26,363,711	0	290,074,325	21,490,449	0	100,948,097
Furniture and Fittings	740,166,200	135,375,562	76,349,577	787,166,201	86,102,277	0	145,221,276
Plant and Machinery	69,473,756	0	0	17,845,075	6,671,153	0	49,457,059
Telecommunications buildings and structures	807,825,749	0	0	347,970,122	53,855,050	0	406,000,377
TOTAL	11,578,027,301	234,344,983	7,642,005,413	3,016,315,038	372,507,222	0	10,156,155,440

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

78 - Intangible Assets

Description s	Cost/Revaluation				Accumulated Depreciation and Impairment			
	At 01-July- 2023	Addition Monetary	Addition non- monetary	30-Jun-24	1-Jul-23	Charge duri ng the year -	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

78 - Intangible Assets

Description s	Cost/Revaluation				Accumulated Depreciation and Impairment			
	At 01-July- 2022	Addition Monetar y	Addition non- monetary	30-Jun-23	1-Jul-22	Charge during the year -	30-Jun-23	Carrying Value
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Computer Software	88,484,209	0	0	88,484,209	88,484,209	0	88,484,209	0
TOTAL	88,484,209	0	0	88,484,209	88,484,209	0	88,484,209	0

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FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

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

**93 - Deferred
Income**

Descriptions	Opening	Fund Received	Amortized	Balance
Deferred Subvention Capital	2,914,605	-	-	2,914,605
Deferred Subvention Revenue	-	-	-	-
Development Deferred Income	-	110,949,500	107,098,265	3,851,235
Recurrent Deferred Income	(2,914,605)	2,564,667,734	2,432,675,373	129,077,755
TOTAL	-	2,675,617,234	2,539,773,638	135,843,595

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

**93 - Deferred
Income**

Descriptions	Opening	Fund Received	Amortized	Balance
Deferred Subvention Capital	-	3,858,405.00	943,800.00	2,914,605.00
Deferred Subvention Revenue	-	11,319,050.77	11,319,050.77	-
Development Deferred Income	-	151,109,736.00	151,109,736	-
Recurrent Deferred Income	-	3,015,497,929.82	3,018,412,534.82	(2,914,605.00)
TOTAL	-	3,181,785,121.59	3,181,785,121.59	-

NOTES TO THE FINANCIAL STATEMENT - AGE ANALYSIS FOR THE YEAR ENDED 30TH JUNE 2024											
89 - Payable											
	30-Jun-24	30-Jun-23	2024				2023				
			Up To 1 Month	1 - 3 Months	3 - 12 Months	1 - 3 Years	Up To 1 Month	1 - 3 Months	3 - 12 Months	1 - 3 Years	
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
International Contribution Payable	-	1,190,000.00	-	-	11,190,000.00	1,190,000.00	1,190,000.00	-	-	-	-
Staff Claim Addition	-	47,500.00	-	485,000.00	(485,000.00)	47,500.00	(14,800,000.00)	372,000.00	14,488,000.00	47,500.00	47,500.00
Supplies of goods and services in Addition	55,956,579.00	503,321,793.00	-	285,000.00	(447,650,114.00)	503,321,793.00	43,893,458.00	(10,181,392.00)	15,831,382.00	453,778,345.00	453,778,345.00
Supplies of goods and services Opening	-	(308,130,139.00)	-	-	(308,130,139.00)	(308,130,139.00)	(101.00)	-	-	(308,130,038.00)	(308,130,038.00)
Withholding tax	-	-	37,363.00	-	(37,363.00)	-	(562,257.00)	(1,466,545.00)	2,028,802.00	-	-
Withholding Tax Payable Addition	-	1,063,140.00	-	-	(11,085,140.00)	1,063,140.00	(393,026.00)	-	-	1,476,167.00	1,476,167.00
Total	55,956,179.00	197,512,294.00	37,363.00	770,000.00	(142,315,478.00)	197,512,294.00	29,268,073.00	(11,275,937.00)	32,348,184.00	147,171,973.00	147,171,973.00

NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2024

(Reconciliation to Cash Flow Statement)	2024 TZS	2023 TZS
16 - Revenue Grants		
Government Grant Other Charges	0.00	2,914,605.00
Revenue Grants - Non-Monetary	1,367,608,117.00	0.00
Revenue	1,367,608,117.00	2,914,605.00
Add/Less (Change in Working Capital)		
Development Deferred Income Addition	3,851,235.00	0.00
Recurrent Deferred Income Addition	131,992,360.34	(2,914,605.00)
Revenue Grants - Non-Monetary	(1,329,404,937.00)	0.00
	(1,193,561,342.00)	(2,914,605.00)
Receipt	135,843,595.34	0.00
17 - Revenue from Exchange Transactions		
Revenue from Conference Facilities	80,362,500.00	20,000.00
Revenue from Medical and Dental Charges	8,751,550.00	49,169,345.00
Revenue from sales of Publications	2,520,000.00	1,317,000.00
Revenue from Tuition Fees- Exchange	2,196,838,612.79	0.00
Revenue	2,288,472,662.79	50,506,345.00
Add/Less (Change in Working Capital)		
Receivable (GEPG)	(211,109,600.00)	0.00
Receipt	2,077,363,063.00	50,506,345.00
32 - Subvention from other Government entities		
Government Grant Personal Emolument	2,125,266,859.30	2,161,819,600.00
Subvention Development Foreign	104,511,800.00	41,946,000.00
Subvention Other Charges	265,141,502.37	210,000,000.00
Revenue	2,494,920,161.67	2,413,765,600.00
Add/Less (Change in Working Capital)		
Deferred Subvention Capital	0.00	2,914,605.00
Receipt	2,494,920,161.67	2,416,680,205.00
35 - Use of Goods and Service		
Accommodation Hospitality Supplies And Services	1,180,000.00	10,350,000.00
Accommodation Training - Domestic	150,000.00	0.00
Advertising and Publication - Communication & Information	2,047,000.00	11,531,050.00
Air Travel Tickets Travel - In-Country	860,000.00	595,000.00

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

Air Travel Tickets Travel Out of Country	1,601,000.00	0.00
Catering Services	0.00	8,161,600.00
Cleaning Supplies - Use of goods and Services	500,000.00	17,995,000.00
Computer Software - Use of goods and Services	21,916,533.65	820,000.00
Computer Supplies and Accessories	49,636,744.00	60,918,058.00
Consumable Medical Supplies	229,423.57	0.00
Contract-based training services	100,000.00	2,000,000.00
Diesel	98,225,874.36	60,538,360.00
Donation	500,000.00	0.00
Drugs and Medicines	3,467,589.80	1,088,300.00
Electricity - Utilities Supplies and Services	22,754,039.04	43,232,708.00
Entertainment - Hospitality Supplies and Services	33,140,000.00	17,450,000.00
Examination Expenses	151,114,003.00	115,237,566.00
Exhibitions, Festivals and Celebrations	0.00	9,980,000.00
Food and Refreshments	168,602,400.00	91,663,440.00
Gifts and Prizes	7,641,350.00	6,553,000.00
Ground travel (bus, railway taxi, etc.) Travel - In - Country	98,943,312.97	91,700,517.07
Hiring of Training Facilities	0.00	8,499,000.00
Hospital Supplies	1,728,300.00	0.00
Illuminating kerosene (Paraffin)	128,000.00	0.00
Internet and Email connections	17,600,641.47	29,507,343.33
Lodging/Accommodation Travel - In - Country	1,650,000.00	2,090,000.00
Lodging/Accommodation Travel Out of Country	0.00	280,000.00
Newspapers and Magazines	1,400,000.00	2,800,000.00
Office Consumables (papers, pencils, pens and stationaries)	198,250,133.00	408,115,731.08
Outsourcing Costs (includes cleaning and security services)	138,576,000.00	70,729,000.00
Per Diem - Domestic	749,214,115.00	206,392,280.60
Per Diem - Foreign	1,000,000.00	0.00
Posts and Telegraphs	2,497,191.90	0.00
Printing and Photocopy paper	5,975,736.80	412,500.00
Printing and Photocopying Costs	52,613,300.00	97,656,862.50
Publicity	200,000.00	0.00
Remuneration of Instructors	0.00	56,909,470.00
Rent - Housing	6,292,475.00	61,965,000.00
Rent of Private vehicles	2,010,000.00	0.00
Research and Dissertation Training - Domestic	11,350,000.00	0.00
Research and Dissertation Training - Foreign	0.00	4,000,000.00
Satellite access services	0.00	216,000.00
Sewage Charges - Utilities Supplies and Services	1,734,788.50	1,239,000.00
Special Foods (diet food)	300,000.00	0.00
Student meals	2,500,000.00	0.00
Subscription Fees	1,047,000.00	557,000.00
Technical Materials	0.00	751,800.00

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

Telephone Charges (Land Lines)	4,560,583.34	8,393,942.56
Training Materials	221,833,368.57	218,704,847.72
Tuition Fees Training - Domestic	28,824,000.00	0.00
Tuition Fees Training - Foreign	0.00	26,195,000.00
Uniforms and Ceremonial Dresses	3,500,000.00	3,620,000.00
Uniforms -Clothing, Bedding, Footwear and Services	300,000.00	0.00
Upkeep Allowances	0.00	10,000,000.00
Valuation of NCA	0.00	4,680,500.00
Water Charges	33,799,000.00	21,704,656.50
Water Transport	187,529.00	0.00
Expenses	2,183,251,212.00	1,795,234,533.36
Add/Less (Change in Working Capital)		
Consumables	3,866,439.83	(28,652,266.20)
Imprest Payable Long-term Addition	(239,052,478.00)	0.00
Imprest Receivable - Staff	156,097,815.00	19,192,119.14
Medical Supplies	0.00	1,835,426.00
Prepayment Consumables	818,029.68	(50.90)
Supplies of goods and services in Addition	192,958,655.00	(49,543,448.19)
Withholding Tax Payable Addition	1,083,140.20	393,026.40
	115,771,601.00	(56,775,193.75)
Payment	2,299,022,813.00	1,738,459,339.61

INSTITUTE OF JUDICIAL ADMINISTRATION LUSHOTO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
LIST OF TRANSACTIONS/BALANCES WITH GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2024

S/N	GOODS AND SERVICES	NAME OF THE ENTITY PROVIDER GOODS/SERVICES	AMOUNT PAID TZS	PAYABLES BALANCE TZS
1	Electricity bills	TANESCO	22,754,000.00	-
2	Water bills charges	LUWASA	33,799,000.00	-
3	Telephone service and internet	TTCL	17,600,641.00	-
4	Printing Certificate	NATIONAL EXAMINATION COUNCIL OF TANZANIA (NECTA)	10,787,400.00	-
5	Car services	TEMESA	13,126,060.15	15,297,726.00
6	Quality Assurance Fee	NATIONAL COUNCIL FOR TECHNICAL EDUCATION	23,335,000.00	
7	Course Fees	UNIVERSIT OF DAR ES SALAAM (UDSM)	3,045,000.00	-
9	Tuition Fees	INSTITUTE OF ACCOUNTANCY ARUSHA (IAA)	1,756,000.00	-
10	Subscription Fees	NATIONAL BOARD OF ACCOUNTANT AND AUDITORS (NBAA)	375,000.00	-
11	Contribution to Government	TREASURER - CONSOLIDATION FUND	40,000,000.00	-
12	Drugs and Medicine	MEDICAL STORE DEPARTMENT (MSD)	1,945,611.48	-
	TOTAL		168,523,712.63	15,297,726.00

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

RECEIVABLE AGE ANALYSIS FROM STUDENTS AND OTHER DEBTORS FOR THE YEAR 2023/24

S/N	DESCRIPTIONS	STUDENT REG NO	AMOUNT	0-30 DAYS	31-60 DAYS	61-90 DAYS	ABOVE 1 YEAR
	NTA 4 FOR 2023/2024 FIRST SEMESTER						
1	CELINA PETER KOMBA	NS0237/0010/2022	242,250.00	TZS	TZS	242,250.00	TZS
2	EWILWA FORTUNATUS KOCLO	NS1350/0009/2020	250.00			250.00	
3	HALWA SALIM SALIM	NS3825/0012/2022	504,250.00			504,250.00	
	SUBTOTAL		746,750.00			746,750.00	

NTA 5 FOR 2023/2024 FIRST SEMESTER

1	ANGEL SAASHISHA KWEKA	NS0264/0005/2020	814,250.00			814,250.00	
2	HATNES MAIKO SOSPIETER		814,250.00			814,250.00	
3	JEFFERSON FERDINAND IBARAZA	NS0731/0119/2021	15,000.00			15,000.00	
4	JESTINA RUBEN MWALUPASO	NS1201/0049/2021	15,000.00			15,000.00	
5	JOHN CHRISTOPHER CHEMBELA		399,250.00			399,250.00	
6	JUNIOR EDDY MUATTA		814,250.00			814,250.00	
8	NEEMA LUGENDO KILULUMO	NS4471/0050/2021	318,850.00			318,850.00	
9	NICKSON M. LYIMO	NS4090/0419/2020	29,750.00			29,750.00	
	SUBTOTAL		3,220,600.00			3,220,600.00	

NTA 6 FOR 2023/2024 FIRST SEMESTER

1	ABUBAKARY K ALLY		147,000.00			147,000.00	
2	BILL EDWIN MARABA		739,750.00			739,750.00	
3	DAVID MEVOROO LAIZER		146,750.00			146,750.00	
4	DORCAS Y JOSEPH		739,750.00			739,750.00	
5	GENOVEVA BENNY MWANDA		147,000.00			147,000.00	

Controller and Auditor General

AR/CG/IJA/2023/24

THE UNITED REPUBLIC OF TANZANIA

NO	NAME	AMOUNT	TOTAL
1	LEONARDO KLINGWA	739,750.00	739,750.00
7	PETER J RUGABA	162,000.00	162,000.00
8	SWAUMU ALIJAN NURU	162,000.00	162,000.00
9	TIMOTHY ANGELUS KAPINGA	147,000.00	147,000.00
10	TUWAIN PASCHAL BURUKAL	24,750.00	24,750.00
	SUBTOTAL	3,158,750.00	3,155,750.00

NTA 4 FOR 2023/2024 SECOND SEMESTER

1	ABDALA MASINGISA BAKARI			132,000.00		132,000.00
2	MESHACK PAULO KIRIA			147,000.00		147,000.00
3	MOHAMEDI ADINANI SAIDI			147,000.00		147,000.00
4	ROSWITA ADAM NAMACHI			579,750.00		579,750.00
5	KODDY SANGAU SAKARA			679,750.00		679,750.00
6	SIMEO JOSEPH BENARD			200,000.00		200,000.00
7	RASHIDI A. RASHIDI			529,750.00		529,750.00
8	ELIA JAILOS KAVINDI			147,000.00		147,000.00
	SUBTOTAL			2,562,250.00		2,562,250.00

NTA 5 FOR 2023/2024 SECOND SEMESTER

1	ABDULRATIF JAMALDINI ABUBAKARI			689,750.00	689,750.00
2	ADELINA JULIUS NGOHOLAI			689,750.00	689,750.00
3	BAKARI OMARI SAIDI			689,750.00	689,750.00
4	HUSSENI I MATUMILA			147,000.00	147,000.00
5	IRENE W LUKUMAY			689,750.00	689,750.00
6	JENIFFER NGASOMA			289,750.00	289,750.00
7	JILALA MAJINI LUTAMBI			147,000.00	147,000.00
8	JIMSON INNOCENT ALANO			147,000.00	147,000.00
9	LINUS STORY SHIJA			147,000.00	147,000.00
10	MAUA SAID RAMADHANI			147,000.00	147,000.00

THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

11	MUNIRAH BAKARI MUSSA		146,750.00		146,750.00	
12	NESTORY MWITA OBOGO		147,000.00		147,000.00	
13	PASCAL MURUSI PAGA		147,000.00		147,000.00	
14	RAHMA HUSNA SALLIE		589,750.00		589,750.00	
15	RAPHAEL LWENGE NDASA		147,000.00		147,000.00	
16	REJOICE HAGAI MOLLEL		147,000.00		147,000.00	
17	SAMUEL YUSUPH ABDALLAH		339,750.00		339,750.00	
18	SILATO JUWA MADAFU		147,000.00		147,000.00	
19	ABARIKI MWEZETI CHESIND		147,000.00		147,000.00	
20	AMANI SALUM MWEZETI		689,750.00		689,750.00	
21	CUNDRAB C. NIKANWA		147,000.00		147,000.00	
22	FURAHA JUDICA KIMARO		147,000.00		147,000.00	
23	GIVEN JOHN MWAMBONA		147,000.00		147,000.00	
24	MALONGO LUCAS MSHILLA		147,000.00		147,000.00	
25	NASSORO AMIRI MACHAKU		147,000.00		147,000.00	
26	ELIEWAH LAMEKI ELIEWAH		147,000.00		147,000.00	
	SUBTOTAL		7,313,750.00		7,313,750.00	

NTA 6 FOR 2023/2024 SECOND SEMMESTER

1	ABUBAKAR K ALLY		147,000.00		147,000.00	
2	ANDREW ELPHAS NGUKA		184,750.00		184,750.00	
3	ANTON NICOLAUS PATRICE		147,000.00		147,000.00	
4	ASIA H TINDWA		147,000.00		147,000.00	
5	BARAKA JACKSON MATIBWI		147,000.00		147,000.00	
6	BONIVENTURE V SHIMBA		147,000.00		147,000.00	
7	BRAYAN FREEBACK MEENA		147,000.00		147,000.00	
8	CATHERINE A MARCO		147,000.00		147,000.00	
9	DICKSON CHIGUGU MALIMA		147,000.00		147,000.00	
10	ENOCK D MADUHU		147,000.00		147,000.00	
11	FRANK EDWARD RABALA		147,000.00		147,000.00	

THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

12	GIFT MECK MWAIRIMONGORI			147,000.00		147,000.00	
13	HAMADI SHIRISHI SEWAYI			147,000.00		147,000.00	
14	HILARY DWIRINI MBOWE			147,000.00		147,000.00	
15	ISABELLA ERNEST KATETE			147,000.00		147,000.00	
16	JANETH ANTONY			147,000.00		147,000.00	
17	JOSEPH MABULA BUNZALI			147,000.00		147,000.00	
18	KARIMU SELEMANI MZEE			147,000.00		147,000.00	
19	KEVIN COSMAS MCHUMBE			147,000.00		147,000.00	
20	LAURANCE MOUNDI PHINAS			147,000.00		147,000.00	
21	LUKAS ALBANO TANGASI			147,000.00		147,000.00	
22	MWANAMISI SADIKI SEFU			202,750.00		202,750.00	
23	NASRI M ALLY			147,000.00		147,000.00	
24	PRINCE PRIMO LYIMO			147,000.00		147,000.00	
25	SADAM SALUM MAKUKA			147,000.00		147,000.00	
26	SALUM SHABAN JUMBO			674,750.00		674,750.00	
27	TIMOTHY ANGELUS KAPINGA			750.00		750.00	
28	WILSON EMMANUEL NASSARI			274,750.00		274,750.00	
29	HAIDARY FARAJ SUBETI			147,000.00		147,000.00	
30	ISSA SEIF MCHANJA			147,000.00		147,000.00	
31	NASRA HAMISI KISENGO			100,000.00		100,000.00	
32	MICHAEL FAUSTINE MWASAGE			27,750.00		27,750.00	
	SUBTOTAL			5,140,500.00		5,140,500.00	
	GRAND TOTAL TRADE RECEIVABLES			22,139,600.00		22,139,600.00	
	OTHER RECEIVABLE			-		-	
						7,123,100.00	
1	CHIEF COURT ADMINISTRATOR	INVOICES		186,470,000.00		186,470,000.00	
2	KOLWA TECHNICAL TRAINING INSTITUTE (KOTUTHI)	INVOICES		2,500,000.00		2,500,000.00	
	TOTAL OTHER RECEIVABLES			188,970,000.00		188,970,000.00	
				-		-	
	GRAND TOTAL RECEIVABLES			211,09,600.00		203,986,500.00	7,123,100.00

Controller and Auditor General

AR/CG/IJA/2023/24

THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

CASH IN HAND BALANCES AS AT
CASH AND CASH EQUIVALENT AS AT 30 JUNE 2023

S/N	BANK NAME	EID	PD	LGD		ECL	CARRYING VALUE FOR F/P
		A	B	C		D=(A*B*C)	A-D
1	BoT NMB	824,305,720.00	-	-	-	-	824,305,720.00
3	NMB BANK	349,263,753.00	0.0216	100%	-	7,544,097.06	341,719,655.94
4	CRDB Collection account	675,300.00	0.0216	100%	-	14,596.48	660,713.52
5	cash in hand	22,042,366.00	-	-	-	-	22,042,366.00
	CASH & CASH EQU AT CASH FLOW	1,196,287,139.00				7,558,683.54	1,188,728,455.46

THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

CASH AND CASH EQUIVALENT AS AT 30 JUNE 2024						
S/N	BANK NAME	EID	PD	LGD	ECL	CARRYING VALUE FOR F/P
		A	B	C	D=(A*B*C)	A-D
1	BoT NMB	283,103,921.00	-	-	-	283,103,921.00
2	TPB Collection account	20,000.00	0.0051	100%	122	19878.00
3	NMB BANK	177,141,630.44	0.0216	100%	3,907,154	177,141,630.44
5	cash in hand	261,093,843.00	-	-	-	261,093,843
	CASH & CASH EQ. AT CASH FLOW	725,104,540			3,907,276	721,197,272.44
Movement (decrease in ECL)						
				TREATMENTS	DR	CR
			PERFORMANCE		DR; Provision for ECL	
					CR; ECL expense	3,651,407
				DESCRIPTORS	YEARS	
					2024	2023
				CASH AT THE BANK/ ON HAND	725,104,549.00	1,196,287,139.00
				EXPECTED CREDIT LOSS:		
				OPENING ECL	7,558,684	-
				CHANGE DURING THE YEAR	(3,907,276)	7,558,684
				CLOSING ECL	3,651,407	7,558,684
				CLOSING CASH PER F/POSITION	721,453,142	1,188,728,456

**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

THE UNITED REPUBLIC OF TANZANIA



THE JUDICIARY

**OT110000 - INSTITUTE OF JUDICIARY ADMINISTRATION LUSHOTO (IJA)
STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024**

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
			TZS
	TZS		
13399801	Revenue Grants - Non-Monetary	0.00	1,329,404,937.33
13410101	Government Grant Personal Emolument	0.00	2,125,266,859.30
13410102	Subvention Other Charges	0.00	265,141,502.37
13465102	Subvention Development Foreign	0.00	104,511,800.00
14150107	Revenue from Rent of Government Quarters	0.00	159,108,625.00
14150117	Revenue from Certificate of	0.00	5,446,000.00
14150143	Competence Interest in Revenue from	0.00	25,000.00
	identification fees		
14150146	Revenue from Examination Fees	0.00	4,590,000.00
14150164	Miscellaneous Revenue	0.00	255,169,726.98
14150242	Application fee	0.00	6,095,673.00
14210104	Revenue from sales of Publications	0.00	2,520,000.00
14210136	Revenue from Conference Facilities	0.00	80,362,500.00
14210150	Revenue from Medical and Dental Charges	0.00	8,751,550.00
14220212	Revenue from Tuition Fees- Exchange	0.00	2,196,838,612.79
14250118	Reversal of provision for impairment	0.00	3,907,276.56
21111101	of Receivables (ECL)	2,125,266,859.30	
	Civil Servants		0.00

Controller and Auditor General

AR/CG/IJA/2023/24

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**THE UNITED REPUBLIC OF TANZANIA
INSTITUTE OF JUDICIAL ADMINISTRATION - LUSHOTO
FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
		TZS	TZS
21113101	Leave Travel	14,418,000.00	0.00
21113103	Extra-Duty	142,200,000.00	0.00
21113104	Invigilators Allowances	22,630,000.00	0.00
21113112	Responsibility Allowance	34,120,000.00	0.00
21113114	Sitting Allowance	66,540,000.00	0.00
21113115	Subsistence Allowance	13,981,840.00	0.00
21113122	Housing allowance Expenses	39,690,000.00	0.00
21113124	Field (Practical Allowance)	12,600,000.00	0.00
21113128	Court Attire Allowance	7,500,000.00	0.00
21113129	Moving Expenses	13,327,000.00	0.00
21113131	Councillors Allowance	43,820,000.00	0.00
21113133	Electricity Allowance	9,750,000.00	0.00
21113144	Facilitation Allowance Expenses -employee	13,618,000.00	0.00
21114101	Honoraria	58,731,000.00	0.00
21114102	Hardship Allowance	120,100,000.00	0.00
21114104	Assessors Allowance	220,000.00	0.00
21114105	Casual Labour Discretionary	3,069,980.00	0.00
21121103	Food and Refreshment	32,202,000.00	0.00
21121108	Accommodation in Lieu of Quarters	200,000.00	0.00
21121110	Casual Labour Expenses	1,125,840.00	0.00
22001101	Office Consumables (papers, pencils, pens and stationaries)	198,250,133.01	0.00

NATURAL	DESCRIPTION	DEBIT	CREDIT
22001102	Computer Supplies and Accessories	49,636,744.00	0.00
22001103	Printing and Photocopy paper	5,975,736.80	0.00
22001108	Newspapers and Magazines	1,400,000.00	0.00
22001109	Printing and Photocopying Costs	74,183,079.00	0.00
22001110	Computer Software - Use of goods and Services	21,916,533.65	0.00
22001112	Outsourcing Costs (includes cleaning and security services)	138,576,000.00	0.00
22001113	Cleaning Supplies - Use of goods and Services	500,000.00	0.00
22002101	Electricity - Utilities Supplies and Services	22,754,039.04	0.00
22002102	Water Charges	33,799,000.00	0.00
22002105	Sewage Charges - Utilities Supplies and Services	1,734,788.50	0.00
22003102	Diesel	98,225,874.36	0.00
22003103	Illuminating kerosene (Paraffin)	128,000.00	0.00
22004102	Drugs and Medicines	3,467,589.80	0.00
22004103	Special Foods (diet food)	300,000.00	0.00
22004105	Hospital Supplies	1,728,300.00	0.00
22004110	Consumable Medical Supplies	229,423.57	0.00
22006104	Uniforms and Ceremonial Dresses	3,500,000.00	0.00
22006112	Uniforms -Clothing,Bedding, Footwear and Services	300,000.00	0.00
22007102	Rent - Housing	6,292,475.00	0.00
22007104	Rent of Private vehicles	2,010,000.00	0.00
22008101	Accommodation Training - Domestic	150,000.00	0.00
22008102	Tuition Fees Training - Domestic	28,824,000.00	0.00
22008106	Contract based training services	100,000.00	0.00
22008108	Training Materials	221,833,368.57	0.00
22008111	Research and Dissertation Training - Domestic	11,350,000.00	0.00
22010101	Air Travel TicketsTravel - In - Country	860,000.00	0.00
22010102	Ground travel (bus, railway taxi, etc)Travel - In - Country	98,943,312.97	0.00
22010103	Water Transport	187,529.00	0.00
22010104	Lodging/AccommodationTravel - In - Country	1,650,000.00	0.00
22010105	Per Diem - Domestic	749,214,115.00	0.00
22011101	Air Travel TicketsTravel Out Of Country	1,601,000.00	0.00
22011105	Per Diem - Foreign	1,000,000.00	0.00
22012101	Internet and Email connections	17,600,641.47	0.00
22012102	Posts and Telegraphs	2,497,191.90	0.00
22012105	Advertising and Publication - Communication & Information	12,047,000.00	0.00
22012109	Telephone Charges (Land Lines)	4,560,583.34	0.00
22012111	Publicity	200,000.00	0.00
22012113	Subscription Fees	1,047,000.00	0.00
22013111	Examination Expenses	151,114,002.92	0.00
22014103	Accommodation Hospitality Supplies And Services	1,180,000.00	0.00
22014104	Food and Refreshments	168,602,400.00	0.00
22014105	Entertainment - Hospitality Supplies And Services	33,140,000.00	0.00
22014106	Gifts and Prizes	7,641,350.00	0.00

NATURAL	DESCRIPTION	DEBIT	CREDIT
22014107	Donation	500,000.00	0.00
22017104	Student meals	2,500,000.00	0.00
22019101	Cement, Bricks and Building Materials	5,250,880.10	0.00
22019110	Outsource maintenance contract services - Buildings	174,899,400.30	0.00
22020101	Cement, bricks and construction materials	32,578,007.32	0.00
22021107	Outsource maintenance contract services - Vehicles and Transportation Equipment	15,478,748.50	0.00
22021108	Spare Parts - Vehicles and Transportation Equipment	590,000.00	0.00
22023105	Outsource maintenance contract services - Machinery, Equipment and Plant	892,600.00	0.00
22024101	Computers, printers, scanners, and other computer related equipment	41,782,966.15	0.00
22024106	Outsource maintenance contract services - Office Equipment and	1,970,000.00	0.00
23120102	Appliances	238,022,405.31	0.00
23120109	Office buildings and structures Telecommunications buildings and infrastructure Depreciation	51,399,596.66	0.00
23140101	Motor vehicles, Depreciation	10,600,320.82	0.00
23150124	Plant and Machinery Depreciation	3,174,066.34	0.00
23160148	Library Books Depreciation	9,487,858.25	0.00
23160163	Other Office equipment Depreciation	18,435,047.00	0.00
23160211	Office Furniture and Fittings Depreciation	16,285,311.43	0.00
28211124	Contribution to CF (15%)	40,000,000.00	0.00
28520109	Upkeep of Grounds and Amenities Expenses	640,000.00	0.00
28520208	Surveys	1,700,000.00	0.00
28520212	Registration Fees Expenses	2,000,000.00	0.00
28520305	Honorariums (expert opinion)	5,724,000.00	0.00
28520307	Sundry Expenses	13,192,501.00	0.00
28520310	Insurance Expenses	7,398,895.00	0.00
28520311	Burial Expenses	7,660,000.00	0.00
28520373	Facilitation Fees	32,360,000.00	0.00
31112109	Telecommunications buildings and infrastructure Monetary	807,825,748.90	0.00
31114101	Acquisition of land Monetary	1,295,187,915.00	0.00
31121101	Motor vehicles, Monetary	690,584,480.65	0.00
31122124	Plant and Machinery	69,473,756.00	0.00
31122130	Office Furniture Monetary	777,410,000.00	0.00
31122176	Library Books Monetary	113,854,295.37	0.00
31123111	Office Furniture and Fittings Monetary	158,132,168.29	0.00
31123112	Other Office equipment Monetary	461,690,055.95	0.00

NATURAL	31124202	DESCRIPTION	DEBIT	CREDIT	
		Office buildings and structures Non monetary	2,872,219,395.71		0.00
	31124401	Acquisition of land Non Monetary	63,000,000.00		TZ 0.00
	31124811	Office Furniture and Fittings Non Monetary	76,349,516.71		0.00
	31124812	Other Office equipment Non Monetary	5,250,000.00		0.00
	31126501	Motor vehicles, Disposal	0.00		
	31132101	Computer Software Monetary	88,484,208.92	48,000,000.00	0.00

31132201	Computer Software Non Monetary	7,580,000.00	0.00
31221101	Consumables	88,583,387.83	0.00
31221102	Medical Supplies	16,794,348.00	0.00
31710110	Other Structure - WIP Monetary	1,565,655,898.38	0.00
31710310	Other Structure - WIP Transfer	0.00	1,565,655,898.38
32171119	Receivable (GEPG)	211,109,600.00	0.00
32171120	Imprest Receivable - Staff	175,289,934.14	0.00
32171201	Prepayment Consumables	12,387,925.78	0.00
32171202	Prepayments Assets - Monetary	5,250,000.00	0.00
32172101	Staff loans	1,500,000.00	0.00
32173101	Staff Loans Addition-Long term	4,615,845.80	0.00
33181102	Supplies of goods and services Addition	0.00	310,363,138.00
33181103	Staff Claim Addition	0.00	47,500.00
33181108	Unapplied Deposit Account Addition	0.00	2,665,410.00
33181109	Deposit General	0.00	80,833,741.52
33181189	Settlement of Staff Debts	47,500.00	0.00
33182111	Recurrent Deferred Income Addition	0.00	129,077,755.34
33182112	Development Deferred Income Addition	0.00	3,851,235.00
33183148	Imprest Payable Long term Addition	0.00	239,052,478.00
33191111	Deferred Subvention Capital	0.00	2,914,605.00
61112102	Office buildings and structures Opening	7,624,091,154.94	0.00
61122130	Office Furniture Opening	0.00	777,410,000.00
61123111	Office Furniture and Fittings Opening	777,410,000.00	0.00
61462102	Office buildings and structures Accumulated Depreciation	0.00	1,416,669,419.56
61462109	Telecommunications buildings and infrastructure Accumulated	0.00	453,224,768.46
61465101	Depreciation Motor vehicles,Accumulated Depreciation	0.00	598,663,511.53
61466124	Plant and Machinery Accumulated Depreciation	0.00	25,190,725.10
61466176	Library Books Accumulated Depreciation	0.00	66,415,006.12
61466211	Office Furniture and Fittings Accumulated Depreciation	0.00	882,553,720.00
61466212	Other Office equipmentAccumulated Depreciation	0.00	331,909,714.95
61481101	Computer Software Accumulated Impairment	0.00	88,484,208.92
62112106	Cash in hand	0.00	335,415,452.00
62123113	Recurrent Expenditure Cash Account	52,205,490.12	0.00
62123114	Development Expenditure Cash Account	4,147,902.71	0.00
62123115	Deposit Cash Account	61,037,701.52	0.00
62123124	Unapplied Cash Account	2,665,410.00	0.00
62123133	Ownsource Collection Account - NMB	10,000.00	0.00

62123134	Ownsource Collection Account - TPB	20,000.00	0.00
62123135	BoT Ownsource Collection Account	283,103,921.23	0.00
62123137	Ownsource Reccurrent Expenditure GF	38,183,939.05	0.00
62123138	Ownsource Development Expenditure	22,636,340.63	0.00
62123225	Imprest Cash Account	596,509,296.00	0.00
62123231	Provision for ECL (Cash)	0.00	3,651,406.98
63181102	Supplies of goods and services	254,406,959.00	0.0
63291101	Additional Capital Injected	0.00	721,322,798.00
63293101	Accumulated Surplus/Deficit Opening	0.00	10,382,652,462.30
63440101	Motor vehicles, Depreciation Disposal	38,400,000.00	
		25,012,988,432.01	25,012,988,432.01