



Zambia Institute of Advanced Legal Education

# Annual Report 2017





The Zambia Institute of Advanced Legal Education (hereinafter referred to as "ZIALE" or "the Institute" is mandated with the responsibility of providing national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses (Section 4(1)). The Annual Report covers the period from 1st January 2017 to 31st December 2017.

The mandate of the Zambia Institute of Advanced Legal Education is discharged through the various Council committees namely

- (a) Finance and Administration Committee
- (b) Enrolments and Admissions Committee
- (c) Board of Examiners
- (d) Audit Committee
- (e) Procurement Committee

The report provides an assessment of the performance of the Zambia Institute of Advanced Legal Education, the progress made as well challenges faced while implementing the various programmes and activities. The report further highlights the strategic objectives set by the Zambia Institute of advanced Legal Education for the period 2012 to 2017. It also highlights the

possible solutions to the challenges encountered in 2017.

On behalf of the Ministry of Justice and indeed on my own behalf, I would like to express my gratitude to His Excellency the President of the Republic of Zambia, Mr Edgar Chagwa Lungu, the ZIALE Council, Management and staff, different stakeholders and members of the public for the support rendered to the Zambia Institute of Advanced Legal Education during the year under review. I look forward to your continued support.

**Honourable Given Lubinda, MP**

Minister of Justice



# ACKNOWLEDGEMENTS



The Zambia Institute of Advanced Legal Education in 2017 received technical and financial support from a number of cooperating Partners and Government. The Zambia Institute of Advanced Legal Education is accordingly indebted to the various organisations and stakeholders that provided valuable support that enhanced delivery of services, particularly in the essentials of legal practice to postgraduate law students leading to the admission of qualifying students as legal practitioners.

The valuable support also enabled the Zambia Institute of Advanced

Legal Education to fill its mandate of providing national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses.

Special thanks and appreciation goes to the Minister of Justice Hon Given Lubinda, MP for ably steering the strategic and policy direction of the Institute. The timely interventions that often helped secure resources for the Zambia Institute of Advanced Legal Education. These resources went a long way in the operations of the Institute and enabled a conducive

environment in the delivery of quality services to stakeholders.

Finally, I am indebted to the ZIALE Council Members who executed their duties with exceptional excellence and all staff at the Zambia Institute of Advanced Legal Education for their continued commitment, in particular for coordinating the preparation of this 2017 annual report.

A handwritten signature in dark ink, appearing to read 'Likando Kalaluka'.

**Likando Kalaluka, SC**

Attorney General and Chairperson of the Council of Ziale

# EXECUTIVE SUMMARY.

The precursor to the Zambia Institute of Advanced Legal Education (hereinafter referred to as “ZIALE” or “the Institute”) was the Law Practice Institute (LPI) established in 1968. The LPI was set up to provide basic training in the essentials of legal practice to postgraduate law students leading to the admission of qualifying students as legal practitioners. The Institute was re-established by an Act of Parliament in 1996 to be a body corporate.

Under the new Zambia Institute of Advanced Legal Education Act No. 10 of 1996 (hereinafter referred to as “the Act”), Chapter 49 of the Laws of Zambia, the functions were widened to provide national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses (Section 4(1)). The flagship programme is the Legal Practitioners’ Qualifying Examination (LPQE) Course, which is meant for university law graduates wishing to be admitted to the Zambian Bar. In addition to the LPQE and Legislative Drafting courses, the Institute is mandated to offer training programmes as outlined in Section 4(2) of the Act.

Law Practice  
Institute (LPI) was  
established in

1968



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# Chapter One.

## 1.0 THE ZIALE COUNCIL

### 1.1 ESTABLISHMENT AND COMPOSITION

The Act establishes the Council and outlines its functions and composition in Sections 4 and 5 respectively. In terms of Section 5(1), the Council consists of the following members:

- (a) the Attorney-General, with the Solicitor-General as an alternate member;
- (b) a judge nominated by the Chief Justice;
- (c) the Director of Public Prosecutions;
- (d) the Permanent Secretary responsible for administration in the Ministry responsible for justice;
- (e) a representative of the Attorney-General with expertise in legislative drafting;
- (f) a representative of the Law Association of Zambia;
- (g) a representative of the Zambia Institute of Chartered Accountants;
- (h) a representative of the department of the Clerk of the National Assembly;
- (i) a dean and one senior lecturer from the Law School of a public university, nominated by the Minister responsible for education;
- (j) a dean and one senior lecturer from the Law School of a private university, nominated by the Minister responsible for education;
- (k) a magistrate who is admitted as a legal practitioner under the Legal Practitioners Act, nominated by the Magistrates and Judges Association of Zambia;
- (l) two legal practitioners appointed by the Minister; and,
- (m) the Director, as ex-officio member.

All the members, other than the judge nominated by the Chief Justice, are appointed by the Minister of Justice. They serve on three-year renewable terms, except for the Attorney-General (and Solicitor-General), the Director of Public Prosecutions and the Permanent Secretary, who serve for as long as they hold their substantive full-time positions.

The Council is the highest decision-making body in the governance structure of



ZIALE. It makes policy decisions and sets the strategic direction of the Institute and also provides oversight to the management of the Institute.

## **1.2 FUNCTIONS OF THE COUNCIL**

Under Section 4(1) of the Act the Council is mandated to provide national, regional and Section 4(2) of the Act provides further functions of the Council as being to:

- (a) Set minimum educational entry qualifications for persons seeking enrolment as students of the Institute;
- (b) Provide minimum educational qualifications for students who wish to be admitted to the legal Bar;
- (c) Provide training in Legislative Drafting;
- (d) Keep a register of all enrolled students;
- (e) Accredite law schools at private and public universities and set the criteria for accreditation;
- (f) Approve qualifications of foreign students who wish to be enrolled at the Institute;
- (g) Set and hold examinations for candidates for admission as legal practitioners;
- (h) Provide post-graduate judicial training for Magistrates and Judges;
- (i) Encourage international cooperation in post-graduate legal and legislative drafting studies provided by the Council;
- (j) Provide such post-graduate courses of legal studies, set and hold examinations in such courses as the Council may think necessary;
- (k) Prepare and publish a syllabus of courses of study essential for purposes of any examination set and held by the Council;
- (l) Issue certificates to persons who are successful candidates in examinations conducted by the Council;
- (m) Appoint the teaching staff of the Institute; and
- (n) Do all such things connected with or incidental to the foregoing.

### 1.3 COMMITTEES OF THE COUNCIL

The establishment of committees is provided for in Section 10(1) of the Act. Under that provision, the Council may establish such committees as it considers necessary and delegate to any committee such of its functions as it considers fit. In this regard, the Council has established the following Standing Committees:

- (a) Finance and Administration Committee
- (b) Enrolments and Admissions Committee
- (c) Board of Examiners
- (d) Audit Committee
- (e) Procurement Committee
- (f) Accreditation Committee

According to the Zambia Institute of Advanced Legal Education (Amendment) Act, No. 19 of 2009, another committee of the Council, the Accreditation Committee, is established under Section 10A. The composition of the Accreditation Committee consists of the following members:

- (a) a judge nominated by the Chief Justice;
- (b) a representative of the Law Association of Zambia;
- (c) a representative of the Examination Council of Zambia;
- (d) a representative of the Ministry responsible for education;
- (e) a dean and one senior lecturer from the Law School of a public university, nominated by the Minister responsible for education;
- (f) a dean and one senior lecturer from the Law School of a private university, nominated by the Minister responsible for education;
- (g) a representative of the National Institute for Public Administration;
- (h) a representative for the Zambia Centre for Accountancy Studies; and,
- (i) the Director, as ex-officio member.



The Accreditation Committee was not yet functional by the end of the year under review.

#### **1.4 COUNCIL AND COMMITTEE MEETINGS**

During the year under review the Council and its committees held 11 meetings to transact business on a range of the Institute's operations. Matters discussed included general administrative and financial oversight, enrolments, results and petitions.

#### **1.5 THE DIRECTORATE**

Under section 14(1) and (2) of the Act, the Council is empowered to appoint a Director and Deputy Director of the Institute. Section 15 empowers the Council to appoint its Secretary and other staff of the Institute. There were seven (7) administrative departments in the Directorate - Accounts and Stores, Administration, Procurement, Internal Audit, Library, Accreditation and Examinations and Programmes & Planning.

The Zambia Institute of Advanced Legal Education is headed by the Director who is the Chief Executive Officer. The Director is deputised by one Deputy Director. The Council Secretary is in charge of the legal matters pertaining to the Institute.

The Director oversees the heads of Accreditation and Examinations, Procurement, Internal Audit and Accounts and stores Units. The Deputy Director on the other hand oversees Human Resource and Administration, Library and Programmes and Planning Units.

# Chapter Two.

## 2.0 MANDATE AND FUNCTIONS OF ZIALE

### 2.1 INTRODUCTION

### 2.2 MANDATE

The Council of the Zambia Institute of Advanced Legal Education (ZIALE) is a body corporate with perpetual succession and a common seal established by Act No. 10 of 1996. It is a Law Practice Institute, operationalized in 1968. The Institute is mandated to provide national, regional and international legal post-graduate studies and training in legislative drafting.

The specific functions of the Institute are as follows:

- (i) set minimum educational entry qualifications of persons seeking enrolment as students of the Institute;
- (ii) provide minimum educational qualifications for students who wish to be admitted to the bar;
- (iii) provide training in legislative drafting;
- (iv) keep a register of all enrolled students;
- (v) accredit law schools at private and public universities and set the criteria for accreditation;
- (vi) approve qualifications for foreign students who wish to be enrolled at the Institute;
- (vii) set and hold examinations for candidates for admission as legal practitioners;
- (viii) provide post -graduate judicial training for magistrates and judges;
- (ix) encourage international co-operation in post-graduate legal and legislative drafting studies provided by the Council;
- (x) provide such post-graduate courses of legal studies and set and hold examinations in such courses as the council may think necessary;
- (xi) prepare and publish a syllabus of courses of study essential for purposes of any examination set and held by the Council; and
- (xii) issue certificates to persons who are successful candidates of examinations conducted by the Council.

### 2.3 VISION STATEMENT

A Centre of excellence in Law Practice Education.

### 2.4 VALUE STATEMENT

Professionalism.



- We competently and ethically execute our duties.  
**Integrity**
- We conduct ourselves honestly and truthfully in the execution of our duties.  
**Transparency**
- We carry out our duties with clarity and openness.  
**Teamwork**
- We cooperate with others beyond personal differences to achieve our goals  
**Accountability**
- We take responsibility for our actions in the execution of duties  
**Innovation**
- We are dynamic and creative in our approach to service delivery

## 2.5 MISSION STATEMENT

To provide quality practical legal training

## 2.6 STRATEGIC OBJECTIVES KEY TASKS – 2012 - 2017

### 2.6.1 Strategic Themes and Strategic Results

To realise its vision, ZIALE has identified two (2) areas of focus or themes as follows:

- a) Practical Legal Training Excellence resulting in competent legal practitioners and non-legal professionals; and
- b) Operational Excellence, resulting in high quality services.

### 2.6.2 Practical Legal Training Excellence

For ZIALE to excel in practical legal training, it will improve lecture delivery and the management of assessments. Focus in this area will result in having competent legal practitioners and non-legal professionals and ultimately contribute to the administration of justice.

### 2.6.3 Operational Excellence

Operational excellence will be attained by improving client/stakeholder management; sources and management of financial resources; operational systems; technical and support staff; and institutional Infrastructure. These improvements will result in the provision of high quality services.

### 2.6.4 Mission Statement

To realize the vision and achieve the strategic results, ZIALE commits itself to the following mission statement:

**“To provide quality practical legal training”**

Through this mission statement, ZIALE will develop innovative strategies to ensure that the Institute produces competent legal practitioners and non-legal professionals to the satisfaction of all stakeholders.

## **2.7 STRATEGIC OBJECTIVES, INTENDED RESULTS, UNIT OF MEASUREMENTS, TARGETS AND STRATEGIES**

ZIALE is committed to pursuing eighteen (18) strategic objectives with their associated intended results, units of measurement, targets and strategies (initiatives). The strategic objectives listed below are a continuation from 2016 as they have been drawn from a five (5) year strategic plan which was approved in the year 2012.

# **STRATEGIC OBJECTIVE.**

## **1.0 OBJECTIVE 1**

To restructure the Legal Practitioners Qualifying Examination Course in order to impart all requisite skills needed by an advocate and enhance assessment performance.

## **2.0 OBJECTIVE 2**

To have a Legal Practitioner's Qualifying Examinations Course that responds to the demands of the modern socio – economic environment.

## **3.0 OBJECTIVE 3**

To implement a new ZIALE organisation structure;

## **4.0 OBJECTIVE 4**

To establish a new campus in Lusaka on the 28 Acre land at Silverest, Lusaka East.

## **5.0 OBJECTIVE 5**

To improve existing infrastructure at Andrew Mwenya Road, Rhodes Park main campus, and the Guest House in Roma

## **6.0 OBJECTIVE 6**

To review and enhance the ZIALE Legal Framework.

## **7.0 OBJECTIVE 7**

To facilitate the development of a policy on Advanced Legal Education in Zambia.

## **8.0 OBJECTIVE 8**

To establish the ZIALE Law Press

## **9.0 OBJECTIVE 9**

To have in place a Continuous Professional Development Program that enables professionals cope with emerging work based challenges and explore new frontiers of knowledge

**10.0 OBJECTIVE 10**

To establish a trial advocacy and legal writing and research centre to provide training on trial advocacy skills, legal research, writing and reasoning.

**11.0 OBJECTIVE 11**

To establish a Consultancy Unit

**12.0 OBJECTIVE 12**

To establish a programs and academic department within the Institute that will effectively develop, manage and review training programs.

**13.0 OBJECTIVE 13**

To attract and retain adequate expertise and skill in all areas of operation.

**14.0 OBJECTIVE 14**

To establish a National Law Reference Library to provide e-law resources and other law materials for users within Zambia and beyond.

**15.0 OBJECTIVE 15**

To establish a reprographics and bindery unit that will provide auxiliary services to users of the National Law Reference Library, the legal profession in general, Government, the private sector and civil society.

**16.0 OBJECTIVE 16**

To develop and maintain an integrated management information system that will efficiently provide information for decision making for the Institute.

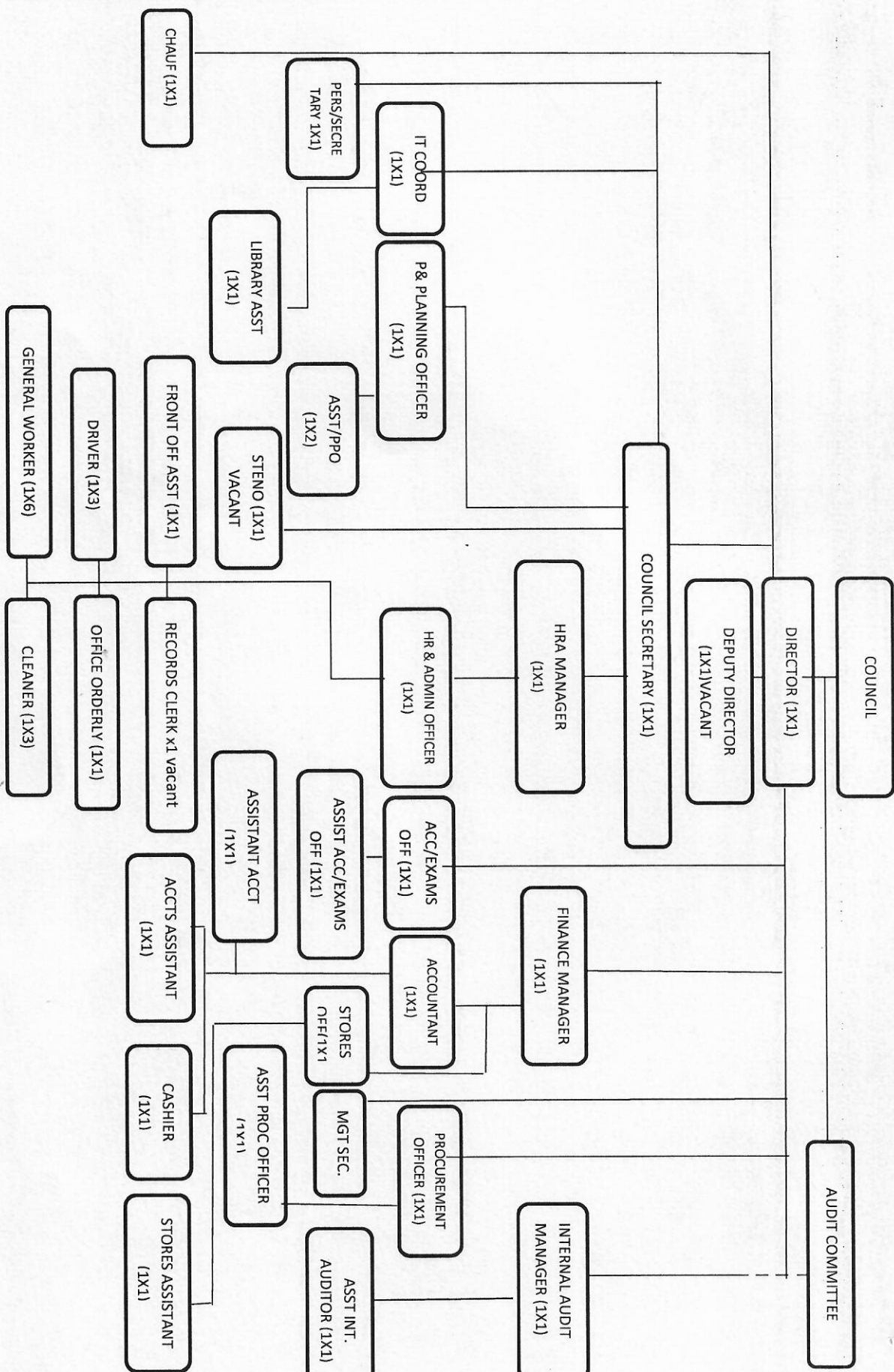
**17.0 OBJECTIVE 17**

To develop a quality assurance system that will assist maintain high standards of service delivery in all areas of the Institute's work.

**18.0 OBJECTIVE 18**

To develop a finance system that will facilitate effective resource mobilisation accountability and monitoring of resources for the Institute.

SCALE	NO
ZIALE 1	01
ZIALE 2	01
ZIALE 3	01
ZIALE 4	03
ZIALE 5	00
ZIALE 6	06
ZIALE 7	07
ZIALE 8	04
ZIALE 9	06
ZIALE 10	04
ZIALE 11	09
TOTAL	42





# Chapter Three.

## 3.0 HUMAN RESOURCES AND ADMINISTRATION UNIT

### 2.7 INTRODUCTION

The Zambia Institute of Advanced Legal Education is an equal opportunity employer and remains committed to offering fair opportunities in its operations and procedures. The Human Resource and Administration is responsible for Human Resources and Administration as well as providing efficient and effective overall administration support services to all units at the Zambia Institute of Advanced Legal Education.

### 2.8 OBJECTIVES

To manage and develop human resources in order to improve organizational performance; and

To provide logistical and administrative support in order to enhance human resource operations for the Zambia Institute of Advanced Legal Education.

The Human Resource unit is also responsible for enhancing performance, improving productivity of employees as well as providing smooth operations. The Unit also coordinates and manages the following functions

- (i) Strategic Management of Human Resource
- (ii) Trainings and Capacity Building
- (iii) Office Administration and Maintenance
- (iv) Commemoration of national events
- (v) Logistics and Transport Management

#### 2.8.1 STAFFING

The establishment of the unit of Human Resource and administration had a total of Nineteen (19) positions in 2017, fourteen (14) filled positions and five (5) vacant position.

The Unit is headed by a Manager at Salary Scale (ZIALE 05) and is assisted by One (1) Administrative Officer at Salary Scale (ZIALE 06), the unit is in charge of the day to day operations of the Unit.

#### 2.8.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED

During the period under review, the Human Resource and Administration undertook the following activities:

##### (i) CAPACITY AND BUILDING

##### a) Training and Development.

The Unit planned various Capacity building programmes for all members of staff

##### I. Recruitments

- The Unit recruited an Assistant Procurement Officer,

Ms. Lacklin K. Mbilishi, who commenced work on 21st March, 2017.

- The interviews for the Senior Librarian were conducted on 20th April, 2017.
- Events  
The Unit successfully coordinated and participated in the following major event in the 2017;
- International Womens' Day
- Labour Day
- African Public Service Day
- World AIDS Day

**(ii) TRANSPORT**

During the period under review, the Institute maintained a fleet of ten (10) vehicles which were kept in serviceable condition, licensed and insured comprehensively as shown in the table below:

**Table 8: Institutes' Fleet as at 31 December 2017**

S/N	Description	Reg. No.	Condition/Year of Registration	Remarks
1	Toyota Hilux, D/Cab: Deputy Director's personal-to-holder.	BAE 7002	New/2017	Replaced vehicle ALD 4005
2	Toyota Hilux, D/Cab: Finance Manager's personal-to-holder.	BAE 6901	New/2017	Replaced vehicle ALD 4004
3	Toyota Hilux, D-Cab: Deputy Director's personal-to-holder	ALD 4005	Runner/2011	Offered for sale to Deputy Director
4	Toyota Hilux, D-Cab: Finance Manager's personal-to-holder	ALD 4004	Runner/2011	Offered for sale to Finance Manager
5	Toyota Corolla: Pool Vehicle assigned to Director's office	ABV 9458	Runner/2010	Fair Condition
6	Chevrolet Aveo: Pool vehicle	ABZ 9529	Runner/2011	Fair Condition (earmarked for sale)
7	Toyota Hiace Minibus	ALF 3976	Runner/2012	Excellent
8	Toyota Hilux Van	ALE 1076	Runner/2012	Excellent
9	Hino Truck	ALF 6098	Runner/2012	Excellent
10	John Deere Tractor	ALL 6165	Runner/2012	Excellent

**3.5.1 ACHIEVEMENTS**

The Human Resource and Administration unit successfully implemented the following activities;

- I. Facilitated the review of the structure
- II. Managed to dispose all pending disciplinary cases

**3.5.2 CHALLENGES**

- I. Inadequate funding
- II. Inadequate office Space
- III. Inadequate motor transport
- IV. Lack of a Human Resource Management Software
- V. High labour turn over

**3.5.3 RECOMMENDATIONS**

- I. Engage the Ministry of Finance ,Budget Office on the need to revise budget ceiling upwards
- II. Expedite the completion of Silverrest for more office space
- III. Buy more motor vehicles to ease mobility.

# Chapter Four.

## 4.0 ACCOUNTS UNIT

### 4.5 INTRODUCTION

The Accounts department is part of the Zambia Institute of Advanced Legal Education that manages its finances. The business functions of the department typically includes planning, organizing, accounting and controlling the Zambia Institute of Advanced Legal Education (ZIALE) finances. The finance department also usually produces the company's financial statements.

#### 4.5.1 STAFFING

The Unit is headed by a Finance Manager at Salary Scale (ZIALE 04). The has other (5) five officers (2) two assistant Accountants at salary Scale (ZIALE 08), (1) one assistant accountant-budgets, (1) one cashier and a Stores Assistant who at salary scale (ZIALE 09).

#### 4.5.2 ACTIVITIES

##### 4.5.2.1 Funding Overview

During the year under review, the Institute continued to rely for most of its income on monthly grants for the Government. Other sources of income included tuition fees, sale of lawyers' garments, library use and other small miscellaneous activities such as photocopying of documents, particularly for students.

##### 4.5.2.2 GRZ Grant

During the year under review, the Institute received K3,350,270.00 as Government grants against an approved amount of K3,350,275.00 thus recording no variance.

##### 4.5.2.3 Internally Generated Funds

The Institute managed to raise K10,837,704.00 during the year under review, compared to K9,157,162.00 raised in the year ended 31 December, 2017 recording an increase of 18% in internally generated funds.

The details for the financial statements for the year 2017 are shown in the Appendix.

#### 4.5.3 BUDGET IMPLEMENTATION AND EXECUTION

Budget execution is the process established to carry out the programs for which funds were appropriated. Administering offices, operating budget and sub allocation holders, and fund administrators execute the budget through the signing of contracts, projects orders, work requests, and other funding documents.

**ACTIVITIES IMPLEMENTED**

The Accounts Unit facilitated the implementation of the following activities.

**SUPPLY AND DELIVERY OF 90 ADDITIONAL COLLAPSIBLE TABLES FOR THE EXAMINATION HALL.**

The Unit facilitated the procurement of 90 additional collapsible tables from the International Market.

**PROCUREMENT OF 121 ADDITIONAL POLYSHELL CHAIRS FOR THE EXAMINATION HALL**

The Unit facilitated the Institute to procure one hundred and twenty-one (121) additional Polyshell chairs for the Examination Hall, from Northern Tower Enterprise at a cost of Eighteen Thousand, One Hundred and Fifty Kwacha (K18, 150.00).

**RE-PAINTING OF THE EXAMINATION HALL FLOOR**

The Institute repainted the Examination Hall's floor during the period under review.

**PROCUREMENT OF LAWYERS' GARMENTS**

The Institute procured ten (10) Ghanaian wigs, ten (10) Ghanaian gowns, ten (10) local ladies bibs and ten (10) local men's bands at a cost of Fifty Three Thousand, Five Hundred Kwacha (K53, 500.00). Further the Institute procured thirty (30) Zambian gowns from Stella Fashions.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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Appendix I - Detailed Operating Expenditure	

<b>Country of Establishment:</b>	Zambia
<b>Nature of Business and Principal Activities:</b>	Provides basic training in the essentials of Legal Practice to post-graduate law students leading to admission of successful students as Legal Practitioners to the Zambian Bar.
<b>Ownership:</b>	The Government of the Republic of Zambia through the Ministry of Justice.
<b>Institute Council:</b>	<ul style="list-style-type: none"><li>i) the Attorney General, with Solicitor General as an alternate member</li><li>ii) a Judge nominated by Chief Justice</li><li>iii) the Director of Public Prosecutions</li><li>iv) the Permanent Secretary responsible for administration in the Ministry responsible for Justice</li><li>v) a representative of the Attorney General with expertise in Legislative Drafting</li><li>vi) a representative of the Law Association of Zambia (LAZ)</li><li>vii) a representative of the Zambia Institute of Chartered Accountants (ZICA)</li><li>viii) a representative of the Department of Clerk of the National Assembly</li><li>ix) a Dean and one senior Lecturer from the Law School of a public University, nominated by the Minister responsible for education</li><li>x) a Dean and one senior Lecturer from the Law School of a private University, nominated by the Minister responsible for education</li><li>xi) a Magistrate who is admitted as a Legal Practitioner under the Law Practitioners Act, nominated by the Magistrates and Judges Association of Zambia.</li><li>xii) two Legal Practitioners appointed by the Minister and the Director of ex-officio</li></ul>
<b>Registered Office:</b>	Andrew Mwenya Rd, Stand 36983 Rhodes Park, Lusaka.
<b>Business Address:</b>	Andrew Mwenya Rd, Stand 36983 Rhodes Park, Lusaka.
<b>Bankers:</b>	Zambia National Commercial Bank Barclays Bank (Z) Standard Chartered Bank (Z)
<b>Auditors:</b>	GBO Chartered Accountants, 2nd Floor, Mukuba Pension House, Dedan Kimathi Rd, Lusaka.



## REPORT OF THE COUNCIL

The Council submits its report together with the Audited Financial Statements for the twelve months to 31 December 2017 which discloses the state of affairs of the Institute.

### 1. Principal Activity

The Institute was established in 1968 to provide basic training in the essentials of Legal Practice to post-graduate law students leading to admission of successful students as Legal Practitioners to the Zambian Bar. The functions of the Institute were expanded under the *Zambia Institute of Advanced Legal Education Act*, Chapter 49 of the Laws of Zambia to provide national, regional and international post-graduate legal studies and training in Legislative Drafting as well as other courses (section 4(1)).

In addition to LPQE and Legislative Drafting, the Institute is mandated to offer programmes as outlined in section 4 (2) of the Act.

### 2. Business and Business Performance

The Institute's results for the year ended are as follows:

	2017 ZMW	2016 ZMW
Income	14,189,180	12,416,471
(Deficit)/Surplus for the Year	(1,160,632)	314,921

### 3. Events after the Reporting Period

The Council is of the opinion that there are no events after the reporting period which would result in adjustments to these Financial Statements.

### 4. Property, Plant and Equipment

The Institute acquired property, plant and equipment amounting to **ZMW 2.330 million** (2016: ZMW 0.481 million). There were disposals of assets during the year of **ZMW 0.38 million** (2016: nil). In the opinion of the Council members, the carrying amount of property, plant and equipment is less than their recoverable value.

### 5. Health and Safety and Employee Welfare

The Institute is committed to the promotion and maintenance of a healthy and safe work environment for its employees. The Institute values the health and safety of its employees and has in place policies and regulations for employee protection.

### 6. Corporate Governance

The Institute's Council is the supreme body of the Institute which ensures that the Institution is run according to the Advanced Legal Education Act, Chapter 49 of the Laws of Zambia. To enable smooth implementation and review of programmes and activities, the following sub committees have been constituted;

#### i. Finance and Administration Committee

The Finance and Administration Committee oversees the Finance, Administration and Human Resource functions of the Institute.

**ii. Enrolments and Admissions Committee**

The mandate of the Enrolment Committee is to consider applications for enrolment onto the Legal Practitioners' Qualifying Examination (LPQE) Course as well as examination petitions from students and make recommendations to Council.

**iii. Audit Committee**

The Audit Committee is a committee of the Council of the Zambia Institute of Advanced Legal Education charged with oversight of financial reporting as well as related disclosures, internal controls, regulatory compliance and risk management functions.

**iv. Board of Examiners Committee**

The mandate of the Board of Examiners on Legal Practitioners' Qualifying Examination (LPQE) Course is to teach, examine, assess examinations and make recommendations to Council for approval; and also make recommendations on the review of LPQE curriculum.

**v. Foreign Verifications Committee**

The mandate of the Verification of Foreign Degrees Committee is to approve qualifications of foreign students who wish to be enrolled at the Institute.

**vi. Procurement Committee**

The Procurement Committee is established to ensure consistent and correct application of procurement practices in accordance with the Public Procurement Act No. 12 of 2008 and its Regulations and the solicitation document. The Committee is the highest approvals authority for the procuring entity.

**7. Auditors**

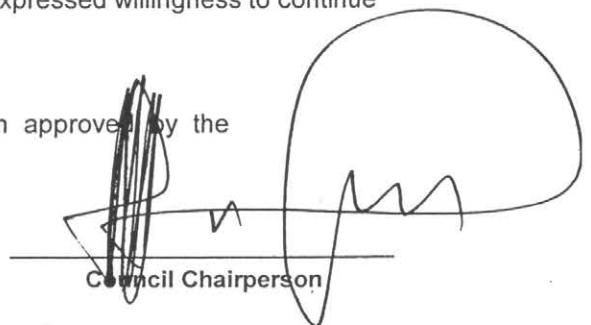
The Institute's auditors Messrs GBO Chartered Accountants have expressed willingness to continue in office.

**8. Annual Financial Statements**

The annual Financial Statements on pages 9 to 28 have been approved by the



Director



Council Chairperson



**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**STATEMENT OF COUNCIL'S RESPONSIBILITIES IN RESPECT OF THE ANNUAL**  
**STATEMENTS**

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Page 5

The Council is responsible for preparing the Financial Statements in accordance with International Financial Reporting Standards (IFRS) as applicable.

The Council is required to prepare Financial Statements for each financial year that present fairly the Financial Position of the Institute and the Statement of Comprehensive Income and Statement of Cash Flows for that period. In preparing those Financial Statements, the Council is required to:

- select suitable accounting policies and then apply them consistently;
- present information, including accounting policies, in a manner that provides relevant, reliable, insightful, comparable and understandable information;
- provide additional disclosure required to enable users of financial information contained in the Financial Statements to understand the impact of certain transactions, other events and conditions on the Institute's Financial Position and Financial Performance;
- state that the Institute has complied with IFRS, subject to any material departures disclosed and explained in the Financial Statements.

The Council is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the Financial Position of the Institute and enable it to ensure that the Financial Statements comply with IFRS. It is also responsible for safeguarding the assets of the institution and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Having taken all the necessary steps and so far as the Council is aware, the Council confirms that to the best of it's knowledge:

- The Financial Statements give a true and fair view of the Assets, Liabilities, Financial Position, the Statement of Comprehensive Income and the Statement of Cash Flows of the Institute for the twelve months to 31 December 2017;
- At the date of this Statement, there are reasonable grounds to believe that the Institute will be able to meet its obligations, including paying debts, as and when they fall due;
- The Financial Statements are drawn up in accordance with International Financial Reporting Standards as applicable to the business of the Institute;
- There is no relevant accounting information of which the auditors are unaware, and the Council has taken all the steps they ought to have taken to make themselves aware of any relevant accounting information and to establish that the auditors are aware of that information;
- There is reasonable certainty that the Institute has adequate resources to continue in operational existence for the foreseeable future and that it is reasonable to continue to adopt the Going Concern basis and not the Net Realiseable Value basis in preparing the Financial Statements;
- That sufficient safeguards are in place to ensure the effective management and mitigation of significant risks facing the Institute.

This Statement is made in accordance with a resolution of the Council on ..... 19/11/2018 ..... 2018 approving the attached Financial Statements on pages 9 to 28.



Director



Council Chairperson

# GeorgeBaison & Obed

## Chartered Accountants & Business Consultants

# GBO

georgebaison&obed

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Dedan Kimathi Road,  
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### INDEPENDENT AUDITORS' REPORT TO THE ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION COUNCIL

#### Opinion

We have audited the Financial Statements of the Zambia Institute of Advanced Legal Education, which comprise the Statement of Financial Position as at 31 December 2017, and the Statement of Comprehensive Income and Statement of Cash Flows for the year then ended, the summary of significant accounting policies and other explanatory notes.

In our opinion the Financial Statements give a true and fair view of the state of the Institute's affairs as at 31 December 2017 and of the Institute's Financial Performance and its Cashflows for the year then ended in accordance with International Financial Reporting Standards (IFRS) and the *Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia*.

#### Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under these standards are further described in the "Auditor's Responsibility" section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of Financial Statements in Zambia, and we have fulfilled our other responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit Matters

Key audit matters are those matters that in our professional judgement, were of most significance in our audit of the financial statements. These are selected from matters communicated with those charged with governance. The audit procedures designed in relation to these matters were procedures for financial statements as a whole and we do not express an opinion on these individual matters.

#### i) Inventory

**The risk** - We considered the risk that Inventory recorded in the Financial Statements may be materially misstated. The Institute's year end Inventory consisted of items such as gowns. Therefore, we focused considerable attention in ensuring that the values recorded in the Financial Statements were in adherence to International Financial Reporting Standards (IFRS), in particular IAS 2 - *Inventories*

**Our response** - In order to gain reasonable assurance that inventories were correctly recorded and valued, we carried out independent sample tests on selected classes and items of Inventories and compared our findings to that of the Institute's staff as we did not attend the stock count.

**Our findings** - Our tests did not reveal any discrepancies. We observed that the Inventory recorded was correctly valued at the year end based on a sample basis. This heightened our confidence with regards to the values of Inventories recorded in the Financial Statements.

#### ii) Recoverability of Trade and Other Receivables

**The risk** - We considered the risk that the Institute may not be able to recover fully its trade and other receivables. This was important because sitting at over **ZMW 2 million** in the Statement of Financial Position, receivables represent a substantial part of the Institute's assets. It is essential that an organization such as ZIALE manages and recovers its debts in a timely and efficient manner, because failure to do this would be adversely to the organization, financially.



**Our response** - We analysed the age of the Institute's various Receivables and compared them to the Industry norms. We also considered the Institute's debt policy and sampled transactions to make sure that this was being adhered to. In specific instances, we considered individual cases of overdue debts and obtained management responses for non collection. Furthermore, we wrote to specific debtors, confirming the existence and amounts of their debts to the Institute. We discovered that a significant portion of the Institute's debt is with various agencies of the Government of the Republic of Zambia. We wrote confirmation requests to these debtors.

**Our findings** - We noted that Institute's Debt Policy was largely being adhered to. Management is fully confident that its debts are recoverable.

### iii) Grant Accounting

**The risk** - We considered the risk that grants may not be accounted for correctly and amortized appropriately.

**Our response** - Our audit procedures included testing Management's classification and disclosure of the grant and a recomputation of the amortization of the grant as well as determining necessary adjustments to the reported amount.

**Our findings:** Grants are recognised as deferred income over periods estimated to match them with expenditure they relate to.

### iv) Capital Work in Progress

**The risk** - Capital Work in Progress comprises costs incurred in constructing a building that will take a year or longer to complete. Unlike other costs, these costs are capitalised and not expensed. These costs are debit balances and will reflect in the Statement of Financial Position as part of Property, Plant and Equipment. These costs are accumulated until such a time the asset is available for use. Upon being available for use, the Capital Work in Progress account is then credited and the appropriate Property, Plant and Equipment account is debited with the same amount. The asset to which the Capital Work in Progress costs relate to is not depreciated until the asset is available for use. We considered the risk that expenses were being charged to the income statement and the risk that the building to which the costs relate was being depreciated.

**Our response** - We analysed the Institute's accounting treatment and disclosure of Capital Work in Progress.

**Our findings** - Our tests did not reveal any discrepancies, we noted that the Institute's accounting procedures in relation to Capital Work in Progress were in accordance with the applicable financial reporting framework.

### Other Information

Management is responsible for the Other Information. The Other Information comprises the Chairperson's Statement, the report of the Council as well as the Statement of the Council's responsibilities but does not include the Financial Statements and our Auditor's report thereon.

Our opinion on the Financial Statements does not cover the Other Information and we do not express any form of assurance conclusion thereon. In connection with the Financial Statements, our responsibility is to read the Other Information, and in doing so, consider whether it is materially inconsistent with the Financial Statements or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of the Council

As described on page 5, the Council is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards (IFRS) and in the manner required by the *Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia*. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements that are free from material misstatement; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Responsibilities of the Auditor

Our objectives are to obtain reasonable assurance that the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing 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

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

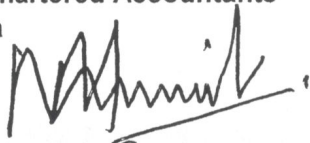
- i. Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal controls.
- ii. Obtain an understanding of the internal controls 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 organisation's internal controls.
- iii. Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. 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 Institute's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- v. 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.

We 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 the internal controls that we identify during the audit.

### Report on Other Legal Requirements

In accordance with the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia we report that, in our opinion, the required accounting records, other records and registers have been properly kept in accordance with the Act.

GBO Chartered Accountants  
Lusaka



**B. M KAMINSA M/PC 0000365**

Partner

Date: 18/01/19.

2nd Floor, Mukuba Pension House,  
Dedan Kimathi Rd. Lusaka,  
Zambia.



**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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*All figures are in Zambian Kwacha and presented in ZMW*

	Note	2017	2016
Income	4.	13,165,109	11,613,892
Other Income	5.	<u>1,024,071</u>	<u>802,579</u>
Total Income		14,189,180	12,416,471
Operating Expenses		<u>(15,349,812)</u>	<u>(12,101,550)</u>
(Deficit)/Surplus for the Year		(1,160,632)	314,921
Taxation	6.	-	-
<b>Total Comprehensive (Deficit)/Surplus for the Year</b>		<u><u>(1,160,632)</u></u> ^	<u><u>314,921</u></u> ^



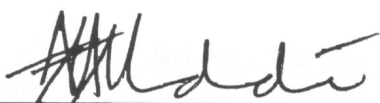
**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2017**

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*All figures are in Zambian Kwacha and presented in ZMW*

<b>ASSETS</b>	<b>Note</b>	<b>2017</b>	<b>2016</b>
<b>Non - Current Assets</b>			
Property, Plant and Equipment	7.	32,852,633	32,320,168
Total Non-Current Assets		<u>32,852,633</u> ^	<u>32,320,168</u> ^
<b>Current Assets</b>			
Inventory	8.	318,978	105,548
Trade & Other Receivables	9.	2,338,550	1,998,834
Cash and Cash Equivalents	10.	6,688,323	6,532,857
Total Current Assets		<u>9,345,851</u> ^	<u>8,637,239</u> ^
<b>Total Assets</b>		<u>42,198,484</u> ^	<u>40,957,407</u> ^
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Revaluation Reserve		26,983,787	27,428,068
Accumulated Funds		1,123,153	2,398,425
Total Equity		<u>28,106,940</u> ^	<u>29,826,493</u> ^
<b>Non - Current Liabilities</b>			
Trade and Other Payables		349,056	380,601
Deferred Income	12.	<u>12,348,947</u> <u>12,698,003</u> ^	<u>10,144,417</u> <u>10,525,018</u> ^
<b>Current Liabilities</b>			
Trade and Other Payables	11.	1,393,541	605,896
Total Current Liabilities		<u>1,393,541</u> ^	<u>605,896</u> ^
<b>Total Liabilities and Equity</b>		<u>42,198,484</u> ^	<u>40,957,407</u> ^

The Financial Statements on pages 9 to 28 were approved by the Council on 19/11/2018 and were signed on its behalf by;



Director



Council Chairperson

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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*All figures are in Zambian Kwacha and presented in ZMW*

	<b>Revaluation Reserve</b>	<b>Accumulated Reserves</b>	<b>Total</b>
At 1 January 2016	27,872,349	1,639,221	29,511,570
Surplus for the Year	-	314,923	314,923
<u>Transfer to reserves</u>			
Amortisation of Revaluation on Buildings	(310,750)	310,750	-
Amortisation of Revaluation on Books	(133,531)	133,531	-
At 31 December 2016	<u>27,428,068</u> Λ	<u>2,398,425</u> Λ	<u>29,826,493</u> Λ
 At 1 January 2017	 27,428,068	 2,398,425	 29,826,493
Deficit for the Year	-	(1,160,632)	(1,160,632)
<u>Transfer to reserves</u>			
Amortisation of Revaluation on Buildings	(310,750)	310,750	-
Amortisation of Revaluation on Books	(133,531)	133,531	-
Adjustments 13.	-	(558,921)	(558,921)
At 31 December 2017	<u>26,983,787</u>	<u>1,123,153</u>	<u>28,106,940</u>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER, 2017**

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*All figures are in Zambian Kwacha and presented in ZMW*

	2017	2016
<b>Cash Flows from Operating Activities</b>		
<b>(Deficit)/Surplus</b>	<b>(1,160,632)</b>	<b>314,923</b>
Amortisation of Capital Grants	-	-
Profit/ (Loss) on disposal	<b>(41,653)</b>	20,980
Depreciation	<b>1,362,828</b>	1,851,023
Interest Received	<b>(188,524)</b>	(236,202)
Increase in Inventory	<b>(213,430)</b>	95,447
Increase in Receivables	<b>(339,716)</b>	(92,174)
Increase/ (Decrease) in Accounts Payables	<b>756,100</b>	133,142
Prior Year Adjustment	<b>(123,760)</b>	-
Increase/ (Decrease) in Accruals and Provisions		(255,130)
<b>Net Cash Flows from Operating Activities</b>	<b>51,213</b>	<b>1,832,009</b>
	Λ	Λ
<b>Cash Flows from Investing Activities</b>		
Interest Received	<b>188,524</b>	236,202
Acquisition of Fixed Assets	<b>(2,330,456)</b>	(481,425)
Proceeds from Sale of Assets	<b>41,653</b>	69,985
<b>Net Cash Flow from Investing Activities</b>	<b>(2,100,278)</b>	<b>(175,238)</b>
	Λ	Λ
<b>Cash Flows from Financing Activities</b>		
Receipts from Capital Grants	<b>2,204,530</b>	634,276
<b>Net Cash Flows from Financing Activities</b>	<b>2,204,530</b>	<b>634,276</b>
	Λ	Λ
<b>Increase in Cash and Cash Equivalents</b>	<b>155,465</b>	<b>2,291,047</b>
<b>Cash and Cash Equivalents at the Beginning of the Period:</b>	<b>6,532,857</b>	<b>4,241,810</b>
<b>Cash and Cash Equivalents at the End of the Period:</b>	<b>6,688,322</b>	<b>6,532,857</b>
	Λ	Λ
<b>Represented By:</b>		
Cash at Bank and at Hand	<b>6,649,917</b>	6,494,451
Short - Term Deposits	<b>38,406</b>	38,406
	<b>6,688,322</b>	<b>6,532,857</b>
	Λ	Λ



**1. General information**

The Zambia Institute of Advanced Legal Education's primary activities are to administer basic training in the essentials of Legal Practice to post-graduate Law students leading to admission of successful students as Legal Practitioners to the Zambian Bar.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1. Accounting Estimates and Judgements**

The Institute's Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**a) Going Concern**

The Financial Statements have been prepared on the going concern basis, which assumes that the Institute will continue in operational existence for the foreseeable future.

If the Institute were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the Statement of Financial Position values of assets to their recoverable amounts and to reclassify non-current assets as current assets.

We draw your attention to the fact that as at 31 December 2017, the Institute had accumulated funds of **ZMW 1,123,153**. The Institute recorded a surplus of ZMW 314,921 in 2016 but a deficit of **ZMW 1,160,632** in the year under review. However, the Institute's current assets exceeded current liabilities by **ZMW 40,804,943**.

The ability of the Institute to continue as a going concern is dependent on a number of factors. One of these is that the Government of the Republic of Zambia will continue to provide funding to supplement the Institute's own efforts to sustain its operations.

**b) Provisions**

The provisions recorded in these Financial Statements are the best estimates of the consideration that will be required to settle present obligations at the Statement of Financial Position date, taking into account the risk and uncertainty surrounding the obligations.

**c) Residual Values and Useful lives of Property, Plant and Equipment**

Residual values and useful lives of buildings, plant, machinery and vehicles are based on current estimates of the value of these assets at the end of their useful lives. The estimated residual values of buildings have been determined by management based on their knowledge of the Industry.

**d) Impairment of Trade Receivables (Student and Sundry Receivables)**

The Institute reviews its portfolio of trade receivables annually. Management employs significant judgement in determining whether there is any evidence indicating that there is a decrease in the estimated future cashflows expected from receivables.

**e) Fair Value Measurement and the Valuation Process**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. An active market is a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis while the exit price is the price that would be received to sell an asset or paid to transfer a liability. IFRS 13 - Fair Value Measurement seeks to increase consistency and comparability in fair value measurements and related disclosures through a 'fair value hierarchy'. The hierarchy categorises the inputs used in valuation techniques into three levels. The hierarchy gives the highest priority to (unadjusted) quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. In determining the fair values of assets and liabilities, the Institute uses available market-observable data (Level 1 Inputs). Where such data is unavailable, the Institute employs the use of financial models or independent third-party valuers to perform the valuation or to provide inputs for the model.

**Level 1 Inputs**

Level 1 inputs are quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date. A quoted market price in an active market provides the most reliable evidence of fair value and is used without adjustment to measure fair value whenever available.

**Level 2 Inputs**

Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

quoted prices for similar assets or liabilities in active markets  
quoted prices for identical or similar assets or liabilities in markets that are not active  
inputs other than quoted prices that are observable for the asset or liability, for example  
interest rates and yield curves observable at commonly quoted intervals  
implied volatilities  
credit spreads  
inputs that are derived principally from or corroborated by observable market data by correlation or other means.

**Level 3 Inputs**

Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs are used to measure fair value to the extent that relevant observable inputs are not available (Level 1 and 2 Inputs), thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. An entity develops unobservable inputs using the best information available in the circumstances, which might include the entity's own data, taking into account all information about market participant assumptions that is reasonably available.

**2.2. Basis of Financial Statements Preparation**

The Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

The preparation of Financial Statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Institute's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the Financial Statements, are disclosed in note 2.1.



### **2.3. Financial Assets**

A financial asset is a contractual right to receive cash or another financial asset from another entity or a financial instrument on term potentially favourable to the reporting entity.

#### **Classification**

The Institute classifies its financial assets as either held to maturity, available for sale, loans and receivables or fair value through profit or loss. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

#### **(a) Held-to-Maturity**

These are financial assets with fixed or determinable payments and fixed maturity periods where management have the positive intent and ability to hold to maturity. Subsequently, such assets are carried at amortized cost using the effective interest method. Changes in the carrying amounts are recognized in profit or loss.

#### **(b) Available-for-Sale**

These are financial assets that are held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates. They are classified as non current assets unless management intends to dispose the assets within 12 months of the reporting date. Subsequently, they are carried at fair value and gains or losses are recognized in other comprehensive income. Interest on available for sale financial assets is calculated using the effective interest method and is recognized in the Statement of Comprehensive Income as part of other income.

#### **(c) Loans and Receivables**

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. They are initially classified as current assets where maturities are within 12 months of the reporting date. All assets with maturities greater than 12 months after the reporting date are classified as Non-Current assets. Subsequently, they are carried at amortized cost using the effective interest method. Changes in the carrying amounts are recognized in the statement of comprehensive income.

#### **(d) Fair Value through Profit or Loss**

These are financial assets that are acquired or incurred principally for the purpose of generating a profit from short term fluctuation in price or the dealer's margin. They are subsequently carried at fair value and the gains or losses are recognized in the Statement of Comprehensive Income. There are two sub-categories of this type of financial asset; held-for-trading and fair value through profit or loss from inception. Held-for-trading financial assets are those that are acquired or incurred principally for the purpose of selling or repurchasing in the near term or if they form part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent pattern of short-term profit-taking.

## 2.3. Financial Assets (continued)

### Recognition and Measurement

Regular purchases and sales of financial assets are recognised on the trade-date – the date on which the Institute commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the Institute has transferred substantially all risks and rewards of ownership.

The Institute assesses at each Statement of Financial Position date whether there is objective evidence that a financial asset or a class of financial assets is impaired. In the case of equity securities classified as available for sale, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the Statement of Comprehensive Income. Impairment losses recognised in the Statement of Comprehensive Income on equity instruments are not reversed through the Statement of Comprehensive Income.

### Derecognizing of Financial Assets

The Institute derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

### Financial Liabilities

A financial liability is a contractual obligation to deliver cash or another financial asset to another entity or to exchange financial instruments with another entity on terms potentially unfavourable to the reporting entity.

### Recognition and Measurement

Financial liabilities are recognized when an entity becomes party to the contract. Initial measurement is at the fair value of the consideration received minus transaction costs of financial liabilities held at amortized cost. Transaction costs for financial liabilities held at fair value through profit or loss are expensed directly to the profit or loss statement. Financial liabilities are subsequently measured at either amortized cost or fair value through profit or loss. Financial liabilities held for trading are subsequently measured at fair value through profit or loss while those not held for trading are subsequently measured at amortized cost.

### Derecognizing of Financial Liabilities

Financial liabilities are derecognized when the reporting entity extinguishes the financial liability - ie when the obligation specified in the contract is discharged or cancelled or expires.

## 2.4 Government Grants

Government grants are recognized when there is a reasonable assurance that;

- the Institute will comply with the conditions attached to them, and
- the grant will be received.

Government grants are recognized as income over the periods necessary to match them with the related costs that they are intended to compensate.

Government grants related to assets including non monetary grants at fair value are presented in the Statement of Financial Position by setting up the grant as deferred income.



## 2.5. Property, Plant and Equipment

These are fixed assets held by an entity that are used in the production or supply of goods and services or for rental to others or for administrative purposes and are expected to be in use for more than one financial year. Property, plant and equipment are initially measured at cost. Items of property, plant and equipment are stated at cost.

### Recognition and Measurement

The recognition criteria for all assets depends on two factors. An asset can be recognised if:

Future economic benefits associated with the item are expected to flow to the entity

The cost of the asset can be reliably measured

Once recognized, the asset should initially be measured at cost. This is the purchase price less any trade discounts received and rebates plus directly attributable costs incurred in bringing the asset in the location and condition required by management.

### Subsequent Measurement

**Cost Model:** The asset is carried at cost less any accumulated depreciation and impairment losses

**Revaluation Model:** The asset is carried at the revalued amount, ie the fair value less any subsequent accumulated depreciation and any impairment losses

### Derecognizing Assets

An asset is derecognized upon its disposal or when no future economic benefits can be expected from its use or disposal

An assessment is made by the Council at each reporting date whether there is any indication that the asset may have been impaired. If any such indication exists, the Council carries out a revaluation of the recoverable amount of the asset by independent valuers.

Expenditure on repairs or maintenance of property made to restore or maintain future economic benefits expected from the asset is recognized as an expense when incurred.

### Depreciation

Depreciation on property, plant and equipment is provided on a straight line basis to write off the gross book value less the expected residual value of the various assets over the period of their expected useful lives as follows:

	<u>Rate/annum</u>
Buildings	2%
Computer and Other Equipment	20%
Furniture and Fittings	15%
Motor Vehicles	20%

The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of an asset at the date of disposal of the asset and is recognized in income statement.

**Revaluation Model**

Freehold and leasehold land are measured at market value based on periodic valuations and subsequent depreciation. Revaluations are performed with sufficient regularity to ensure that carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting period.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset. Increases in the carrying amount arising from revaluation are credited to Other Comprehensive Income except to the extent that it reverses a revaluation decrease for the same asset previously recognized in the Statement of Comprehensive Income, in which case the increase is credited to income to the extent of the decrease previously expensed. Decreases that offset previous increases of the same asset are charged to Other Comprehensive Income; all other decreases are charged to the Statement of Comprehensive Income. Each year, the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the asset's original cost is transferred from accumulated loss to the revaluation reserve.

**2.6 Retirement Benefit Obligation**

The Institute and its employees contribute to the National Pension Scheme Authority (NAPSA), which is a defined contribution scheme.

The estimated monetary liability for employees' accrued leave and gratuity at the Statement of Financial Position date is recognized as an expense.

## **2.7 Income**

Income comprises the fair value of the consideration received or receivable for the rendering of services in the ordinary course of the Institute's activities. Income is shown net of value-added tax, returns, rebates and discounts.

The Institute recognises Income when the amount of income can be reliably measured, it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the Institute's activities as described below. The amount of income is not considered to be reliably measurable until all contingencies relating to the rendering of service have been resolved. The Institute bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Interest income is recognized on a time proportion basis using the effective interest method.

## **2.8. Trade and Other Receivables**

Trade receivables, loans and other receivables (including related party receivables) that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortized cost using the effective interest method less any impairment. Interest income is recognized by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

Trade receivables are assessed for impairment individually, those considered not to be impaired individually, are subsequently assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the Institute's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period, as well as observable changes in national or local economic conditions that correlate with defaults on receivables.

The carrying amount of trade and other receivables is reduced through the use of an allowance account. When trade receivable is considered uncollectible, it is written off against the allowance account. Changes in the carrying amount of the allowance account are recognised in income and expenses.

## **2.9. Cash and Bank Balances**

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

## **2.10 Inventories**

Inventories are stated at the lower of cost and net realizable value. Cost is determined by the average cost method. The cost of finished goods comprises the purchase cost, conversion costs and other costs incurred to bring the inventories to their present location and state (directly attributable costs). Net realizable value is the estimate of the selling price in the ordinary course of business, less the costs of completion and selling expenses.



### **2.11 Foreign Currencies**

The Financial Statements of the Institute are presented in the currency of the primary economic environment in which it operates (its functional currency). For the purpose of the Financial Statements the results and Financial Position of the Institute are expressed in Zambian Kwacha ('ZMW'), which is the functional currency and the presentation currency for the financial statements.

In preparing the Financial Statements of the Institute, transactions in currencies other than the Institute's functional currency (foreign currencies) are recorded at the rates of exchange prevailing at the dates of the transactions. At each Statement of Financial Position date monetary items denominated in foreign currencies are translated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated.

Exchange differences are recognized in the statement of comprehensive income in the year in which they arise.

### **2.12 Trade and Other Payables**

Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

### **2.13 Provisions**

Provisions are recognized when the Institute has a present obligation (legal or constructive) as a result of a past event, it is probable that the Institute will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the Statement of Financial Position date taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### 3. RISK MANAGEMENT POLICIES

The Institute's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk. The Institute's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Institute's Financial Performance. Risk management is carried out under policies approved by the Council.

#### 3.1. Market Risk

Market risk is the risk of loss due to the factors that affect an entire market or asset class. Market risk is also known as undiversifiable risk because it affects all asset classes and is unpredictable. An entity or investor can only mitigate this type of risk by hedging a portfolio.

##### *a) Foreign exchange risk*

Currency risk, or foreign exchange risk, is a form of risk that arises when there is volatility in currency exchange rates. The Institute undertakes transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations arise. Exposures are primarily in respect to the United States Dollar. Exchange rate exposures are managed within approved policy.

The Institute held foreign currency denominated monetary assets at the end of the reporting period.

##### *b) Fair value price risk*

Fair value risk is the exposure to changes in fair value of a recognized asset or liability or unrecognized firm commitment, or a component of any such item and could affect profit or loss. As the Institute had no publicly-traded equity and commodity securities, the Institute's income and operating cash flows are independent of changes in market securities prices.

##### *c) Cash flow, interest rate risk*

Interest rate risk is the risk of increased volatility due to a change of interest rates. As the Institute had no interest yielding financial instruments, the Institute's income and operating cash flows are substantially independent of changes in market securities' prices.

#### 3.2. Credit risk

Credit risk arises from cash and cash equivalents, and deposits with banks and financial institutions and outstanding receivables.

Cash deposits are held with financial institutions licenced by the Bank of Zambia. Some of the Institute's bankers are subsidiaries of foreign owned banks.

Deposit held with	2017 ZMW	2016 ZMW
Barclays Bank - Project a/c	96,382	129,412
Barclays Bank - Forex a/c	5,144	15,738
Barclays Bank - Staff Loan Revolving Fund a/c	10,390	10,296
Barclays Bank - General Fund a/c	76,296	40,433
Standard Chartered - Golf Fundraising a/c	1,679,122	432,088
Trade and Other Receivables	2,338,550	1,998,834
	<u>4,205,884</u>	<u>2,626,799</u>
	Λ	Λ

ii) The Institute's financial Instruments are categorised as follows;

As at 31 December 2017	Loans and Receivables	Total
<b>Financial assets</b>		
Cash and Bank	6,688,323	6,688,323
Trade and Other Receivables	2,338,550	2,338,550
	<u>9,026,873</u>	<u>9,026,873</u>
	Λ	Λ
<b>Financial Liabilities</b>		
At Amortized Cost (Trade and Other Payables)	<u>1,742,597</u>	<u>1,742,597</u>
	Λ	Λ
 As at 31 December 2016	 Loans and Receivables	 Total
<b>Financial assets</b>		
Cash and Bank	6,532,857	6,532,857
Trade and Other Receivables	1,998,834	1,998,834
	<u>8,531,691</u>	<u>8,531,691</u>
	Λ	Λ
<b>Financial Liabilities</b>		
At Amortized Cost (Trade and Other Payables)	<u>986,497</u>	<u>986,497</u>
	Λ	Λ



All figures are in *Zambian Kwacha* and presented in *ZMW*

	2017	2016
<b>4. Income</b>		
Fees	9,814,830	8,263,618
Government Grants	3,350,278	3,350,274
	<u>13,165,109</u>	<u>11,613,892</u>
	^	^
<b>5. Other Income</b>		
Exchange Gain (Loss)	-	116
Sale of Lawyers Garments	117,872	120,450
Interest Received	188,524	236,202
Sale of Training Material	317,154	214,461
Petitions	118,947	71,835
Income from Internet Use	81,400	66,100
Income from Photocopying Services	88,388	45,542
Profit /(Loss) on Disposal	41,653	(20,980)
Subscription Fees	43,900	45,000
Other Sources	26,235	23,854
	<u>1,024,071</u>	<u>802,579</u>
	^	^

**6. Taxation**

The Institute is exempt from taxation in line with the *Income Tax Act Cap 323*

Client: Zambia Institute Of Advanced Legal Education  
Period end: 31-Dec-17  
Subject: Property, Plant and Equipment

Note 7

	Land and Buildings	Motor vehicles	Furniture and Equipment	Capital Work in Progress	Library book	Total
<b>Cost</b>						
At 1st Jan 2017	29,672,461	1,761,214	2,878,441	3,021,022	904,811	38,237,949
Adjustment	-	(435,161)	-	-	-	(435,161)
Additions	418,858	1,557,470	346,727	-	7,400	2,330,456
Disposals	-	(380,545)	-	-	-	(380,545)
<b>Cost as at 31.12.2017</b>	<b>30,091,319</b>	<b>2,502,978</b>	<b>3,225,168</b>	<b>3,021,022</b>	<b>912,211</b>	<b>39,752,698</b>
<b>Rate</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>
<b>Depreciation</b>						
At 1st Jan 2017	1,135,372	1,761,213	2,723,476	-	296,521	5,916,582
Charge for the period	730,544	220,688	274,676	-	136,920	1,362,828
Disposal Dep	-	(379,345)	-	-	-	(379,345)
<b>Dep as at 31.12.2017</b>	<b>1,865,917</b>	<b>1,602,556</b>	<b>2,998,152</b>	<b>Λ</b>	<b>433,441</b>	<b>6,900,065</b>
	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>
<b>Carrying amount</b>						
At 31st Dec 2017	28,225,402	900,423	227,016	3,021,022	478,770	32,852,633
	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>	<b>Λ</b>
At 31st Dec 2016	28,537,089	1	154,965	3,021,022	608,290	32,321,367

All figures are presented in *Zambian Kwacha*

	2017	2016
<b>8. Inventories</b>		
Gowns	318,978	105,548
Closing Inventory	<u>318,978</u>	<u>105,548</u>
	Λ	Λ
Inventory Movement:		
Opening Stock	105,548	200,995
Purchases	370,562	-
Issued to Cost of Sales	<u>(157,132)</u>	<u>(95,447)</u>
Closing Stock	<u>318,978</u>	<u>105,548</u>
	Λ	Λ
<b>9. Trade and Other Receivables (Student and Sundry)</b>		
i Student Receivables	1,347,147	1,104,264
Impairment Provision	-	(200,837)
	<u>1,347,147</u>	<u>903,427</u>
	Λ	Λ
Movement in Impairment Provision:		
At the Beginning of the Period	200,837	111,232
Charge for the Year	-	89,605
Written Off	-	-
At the End of the Period	<u>200,837</u>	<u>200,837</u>
	Λ	Λ
ii Sundry Receivables		
Staff Receivables	596,660	683,979
Legislative Receivables	329,495	290,895
Prosecutors Receivables	10,500	73,150
Other Receivables	34,864	47,383
Prepayment	19,883	-
	<u>991,403</u>	<u>1,095,407</u>
	Λ	Λ
Total Student and Sundry Receivables	<u>2,338,550</u>	<u>1,998,834</u>
	Λ	Λ
<b>10. Cash and Cash Equivalents</b>		
i Cash and Bank		
Barclays Bank - Project a/c	96,382	129,412
Barclays Bank - Forex a/c	5,144	15,738
Barclays Bank - Staff Loan Revolving Fund a/c	10,390	10,296
Barclays Bank - General fund a/c	76,296	40,433
Standard Chartered - Golf Fundraising a/c	1,679,122	432,088
Zanaco - Silverest a/c	2,176,275	2,002,784
Zanaco - Tuition a/c	2,604,608	3,863,068
Petty Cash	1,700	635
ii Short -Term Investments		
Madison Unit Trust Fund	22,472	22,472
Zanaco Short - Term Investments	15,933	15,934
Cash at Bank and at Hand	<u>6,688,323</u>	<u>6,532,857</u>
	Λ	Λ

11. Trade and Other Payables	2017	2016
Trade Payables	152,517	76,780
Statutory	286,574	225,180
Other Payables	148,658	63,025
Receipt Control	-	616
Debtors Transferred to Creditors	50,366	15,000
	<u>638,115</u>	<u>380,601</u>
	Λ	Λ

Provisions	Receivables ZMW	Gratuity and Long service ZMW	Total ZMW
<b>31 December 2017</b>			
At the start of the year	200,837	253,768	454,605
Additional provisions	-	1,070,894	1,070,894
Utilised during the year	-	(421,017)	(421,017)
<b>At the end of the year</b>	<u>200,837</u>	<u>903,645</u>	<u>1,104,482</u>
	Λ	Λ	Λ
Broken down as:			
- current portion	-	755,426	755,426
- non-current portion	200,837	148,219	349,056
<b>Total</b>	<u>200,837</u>	<u>903,645</u>	<u>1,104,482</u>
	Λ	Λ	Λ

#### Accruals

Staff Accruals	-	<u>605,896</u>
		Λ

#### Total Trade & Other Payables

<u>1,742,597</u>	<u>986,497</u>

#### 12. Movement in Deferred Income

Balance at the Start of the Year	10,144,417	9,510,141
Received during the Year	2,204,530	634,276
Transferred to Income	-	-
Balance at the End of the Year	<u>12,348,947</u>	<u>10,144,417</u>
	Λ	Λ

All figures are in Zambian Kwacha and presented in ZMW

2017

**13. Prior Year Adjustments:**

Overstatement of Motor Vehicles from PY	(435,161)
Other Adjustments	(123,760)
	<u>(558,921)</u>
	^

**14. Related Party Transactions**

2017

The following transactions were carried out with related parties:

(i) Transactions with the principal controlling party (GRZ)	<u>5,554,809</u>
	^
(ii) Sale of motor vehicle to ZIALE management	
Proceeds	41,653
Carrying Value	-
Profit on Disposal	<u>41,653</u>
	^
(iii) Council and Board of Examiners Remunerations	
Council Meeting Allowances	163,102
Council Meeting Expenses	12,553
Board Of Examiners Allowances	161,770
Council Adhoc Allowances	157,040
Tender Committee Allowances	24,606
	<u>519,071</u>
	^
(iv) Key Manangement Remunerations	
Loans to Key Management Personnel	58,389
Salaries & Wages	2,379,216
Post Employment Benefits	421,017
	<u>2,858,622</u>
	^

No provisions for impairment were required for related party balances. (2016; nil)  
 No outstanding balances existed as at 31 December 2017

**15. Contingent Liabilities and Commitments**

The Institute is involved in a legal case in the courts of law. The Institute's Legal Adviser and management consider the likelihood of the action against the Institute being successful as unlikely, and that the case will not result in material losses to the Institute.

**16. Comparative Figures**

Prior year figures have been re-grouped wherever necessary to afford meaningful comparison

**17. Events after the Reporting Period**

The Council is of the opinion that there are no events after the reporting period which would require adjustments to these Financial Statements.



**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**DETAILED LISTING OF EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

Appendix I

*All figures are in Zambian Kwacha and presented in ZMW*

	2017	2016
<b>Administrative Expenses</b>		
Accounting and Payroll Packages	18,875	14,615
Advertising Expenses	109,882	69,868
Audit Expenses	1,596	1,076
Audit Fees	70,000	40,000
Bad Debts Provisions	-	89,605
Bank Charges	161,240	89,582
Building and Maintenance Expenses	122,645	135,971
Court Fees	20,000	-
Communication Expenses	202,363	145,083
Computer Expenses	61,955	7,532
Consultancy Expenses	112,450	48,745
Council and Board of Examiners Allowances	519,071	232,087
Electricity and Water Bills	68,025	66,132
Cleaning Expenses	96,116	51,240
Exchange Loss	1,186	-
Depreciation	1,362,828	1,851,023
Government Printers	-	250
General Expenses	9,533	-
Labour Day Expenses	20,716	2,429
Motor Vehicle Fuel Expenses	49,600	37,708
Motor Vehicle Repairs and Maintenance	92,527	89,600
Motor Vehicle Insurance	55,416	59,771
Office Equipment, Fix & Fitting Maintenance	63,185	154,050
Printing and Stationery	263,822	379,979
Property Insurance	9,888	9,888
Rent and Rates	22,831	41,025
Security Expenses	221,850	212,872
Subscription Fees	38,994	54,611
Staff Uniforms	24,309	25,684
Transportation Expenses	15,714	12,078
	<u>3,816,617</u>	<u>3,922,504</u>
	Λ	Λ

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**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**DETAILED LISTING OF EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

Appendix I

*All figures are in Zambian Kwacha and presented in ZMW*

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Rent and Rates	22,831	41,025
Security Expenses	221,850	212,872
Subscription Fees	38,994	54,611
Staff Uniforms	24,309	25,684
Transportation Expenses	15,714	12,078
	<u>3,816,617</u>	<u>3,922,504</u>
	Λ	Λ

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**DETAILED LISTING OF EXPENDITURE (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

Appendix I

	2017	2016
<b>Cost of Training Programmes</b>		
Advanced Prosecutors Expenses	8,160	1,493
Advanced Prosecutors Lecture Fees	6,720	12,483
Cyber Law Expenses	-	18,063
Cyber Law Lecture Fees	-	26,777
Courier, Postage and Papers	22,015	4,431
Invigilation Fees	62,881	59,802
Legislative Drafting Expenses	45,058	79,714
Legislative Drafting Lecture Fees	292,986	208,735
Library Expenses	14,805	12,475
LPQE Lecture Fees	370,413	313,082
LPQE Marking Fees	1,728,980	1,172,217
LPQE Student Expenses	120,821	24,117
LPQE Lecturer Workshops	90,816	-
	<u>2,763,655</u>	<u>1,933,389</u>
	^	^
<b>Employee Costs</b>		
Basic Salary	3,465,616	3,242,587
Allowances and Overtime	1,811,780	1,706,018
NAPSA	293,668	206,095
Fuel Allowances	271,745	163,426
Funeral Expenses	5,400	1,571
Gratuity	1,070,894	353,888
Terminal Benefits Paid	938,698	-
Leave Commutation	177,766	159,691
Leave Travel Benefits	150,200	195,188
Medical Expenses	249,199	141,499
Staff Office Provisions	67,362	110
Staff Training	253,539	60,544
Workers Compensation	13,673	15,040
	<u>8,769,540</u>	<u>6,245,657</u>
	^	^
<b>Total Operating Expenses</b>	<u>15,349,812</u>	<u>12,101,550</u>
	^	^

## **5 INTERNAL AUDIT UNIT**

### **5.5 INTRODUCTION**

The Internal Audit Unit helps Zambia Institute of Advanced Legal Education (ZIALE) accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The Unit also does the following:

- Objectively review an organization's business processes
- Evaluate the efficacy of risk management procedures that are currently in place
- Protect against fraud and theft of the organization's assets
- Ensure that the organization is complying with relevant laws and statutes
- Make recommendations on how to improve internal controls and governance processes

#### **5.5.1 STAFFING**

The Unit is headed by an Internal Auditor at Salary Scale (ZIALE 05) and is assisted by an Assistant Internal Auditor at Salary Scale (ZIALE 07).

#### **5.5.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED**

The Unit assessed the compliance with Institutes' policies, procedures and statutory requirements

The Unit also examined the financial transactions/records to ascertain whether they were relevant, accurate, complete, and fairly presented.

#### **5.5.3 ACHIEVEMENTS**

During the period under review the Unit assisted management by giving valuable recommendations on weak areas in order to enhance overall effectiveness and efficiency of the Institute's operations.

#### **5.5.4 CHALLENGES**

The Unit had no Audit Software there by failing to do a much better job at leveraging technology in internal audit including using data analytics.

#### **5.5.5 RECOMMENDATIONS**

The recommends that it procures an Audit software and train the members of staff in the Unit in data analytics.

## **6 PROGRAMS AND PLANING UNIT**

### **6.5 INTRODUCTION**

The Planning and Programmes unit is responsible for coordinating the enrolment, registration, programming and planning support services in order to facilitate the smooth implementation of the Institutes' mandate. The flagship programme being offered at ZIALE is the Legal Practitioners' Qualifying Examination (LPQE) Course, which is meant for university law graduates wishing to be admitted to the Zambian Bar.

The Programmes and Planning unit has the following functions:-

- Coordinating the enrolment, registration, programming and planning support services in order to facilitate the smooth implementation of the Institutes' mandate.
- Promoting and marketing programmes of the Institute.

#### **6.5.1 STAFFING**

The Unit is headed by a Programmes and Planning officer at Salary Scale (ZIALE 06).

#### **6.5.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED**

#### **6.5.3 ACTIVITIES**

##### **6.5.3.1 Enrolments**

During the year under review, the Institute continued to run the Legal Practitioners Qualifying Examination (LPQE) course. At the beginning of the year, classes for the 2016/2017 Intake, enrolled in October 2016, continued. There were 382 students registered on the programme. The highest number of students in this class graduated from the University of Zambia, which contributed 60 students. Final examinations for this class were held in July 2017.

Later in the year, classes for the new 2016/2017 Intake commenced on 5<sup>th</sup> October, 2016 and proceeded normally for the rest of the year under review.

#### **6.5.4 ACTIVITIES IMPLEMENTED**

##### **POST-GRADUATE DIPLOMA IN LEGISLATIVE DRAFTING COURSE**

During the year under review, the 16<sup>th</sup> Intake of the Post Graduate Diploma in Legislative Drafting Course commenced on 18<sup>th</sup> July, 2016, for a period of five months as scheduled. There were Thirteen (13) students in this programme. The graduation ceremony was held on 22<sup>nd</sup> November, 2016. The course participants were drawn from the following organizations:

- Ministry of defence (2)
- Law Firms (4)
- National Assembly (2)
- Judiciary (2)
- Ministry of Justice, AG's chambers (1)
- Zambia Revenue Authority (1)
- National Savings Bank (1)



## **8. EXAMINATIONS AND ACCREDITATION UNIT**

The Unit is responsible for planning, administering and coordinating the Institute's examinations in order to facilitate the smooth conduct of examinations and coordinate the Accreditation process of the Legal Education Institutions.

The main functions of the Examination and Accreditation Unit are to:

- to conduct examinations;
- to process the results;
- to receive and process petitions on behalf of the Council;
- to carry out relevant research in examinations;
- implement guidelines for accreditation and renewal of Accredited Legal Education Institutions;
- to receive applications for accreditation and renewal Legal Education Institutions;
- to coordinate inspections of Accredited Legal Education Institutions; and
- to ensure that Accredited institutions comply with the provisions of the Zambia Institute of Advanced Legal Education (Accreditation of Legal Education Institutions) Regulations, Statutory Instrument No. 86 of 2015.

### **8.1.1 STAFFING**

The Unit is headed by an Examinations and Accreditation Officer at Salary Scale (ZIALE 06)

### **8.1.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED**

#### **8.1.2.1 Legal Practitioners Qualifying Examination**

During the year under review, the Institute conducted three (3) examinations namely, Legal Practitioners Qualifying Examination (LPQE) – 2016 Repeaters', LPQE – 2017 Final Examinations and LPQE – 2017 Repeaters' Examinations. One hundred and eight-seven (187) passed examinations and were recommended to the Chief Justice to be Called to the Bar which were held in June and December 2017 respectively.

#### **8.1.2.2 2016/17 LPQE Repeaters Examination**

During the period under review, a total of **446** students attempted the 2016/17 LPQE Repeaters examinations which were conducted in January 2017.

A total of **148** candidates successfully passed the examinations. The University of Zambia contributed a total of Sixty Seven (67) students. Thirty Four (34) came from the Zambia Open University, Fifteen (15) from Cavendish University, Seven (7) from University of Lusaka and One (1) from the Livingstone International University of Tourism & Business Management (LIUTEBM). The remaining number, Twenty Four (24) were from foreign Universities.

The 148 represents an increase of **59%** pass rate as compared with the total number of **93** candidates that passed the 2015/2016 LPQE Repeaters examinations.

#### **6.2.2.4 FINAL EXAMINATION RESULTS**

The Zambia Institute of Advanced Legal Education(ZIALE) conducted the 2017 LPQE Final Examinations in the period August /September 2017. A total number of 327 Candidates attempted the Final Examination.

Forty (40) Candidates that successfully passed all the 10 Heads of the 2017 LPQE Final Examination represents 12% pass rate of the total candidature, compared to the 16 Candidates representing 7% pass rate who successfully passed the 2016 LPQE Final Examination.

#### **6.2.2.4 REPEATERS EXAMINATION RESULTS**

The Institute conducted LPQE Repeaters' Examination, which commenced on Friday 8<sup>th</sup> December and ended on Friday 22<sup>nd</sup> December, 2017 A total of 312 Candidates successfully passed the December 2017 LPQE Repeater's Examination out of the total 612 Examination Candidates. This indicates an increase of 111 % pass rate when compared with the total number of 148 Candidates that passed the 2016/17 (held in January 2017) LPQE Repeater's Examination.

### **8.1.3 ACHIEVEMENTS**

The Examination and Accreditation Unit successfully conducted the Mid-Year Examinations, Final Year examinations and two Repeaters examinations during the year under review.

### **8.1.4 CHALLENGES**

The Unit has no Student Management Software hence making it difficult to administer records of students.

The Unit is understaffed, it has only one officer who handles examinations and accreditations.

### **8.1.5 RECOMMENDATIONS**

There is need for the Institute to procure a Student Management Software for efficient record keeping and results processing.

Employ more staff in order to achieve the Institute's mandate.

## **CHAPTER FOUR**

### **9 CHALLENGES, RECOMMENDATION AND CONCLUSION**

#### **9.1 CHALLENGES**

The Zambia Institute of Advanced of Legal environments are more complex, diverse, and demanding. The growing population of students has disadvantaged the Institute since it cannot accommodate all the student wishing to enroll due to the limited Infrastructure. Due to the merger resources and funding the Institute has in most cases operated below capacity because of inadequate funding.

#### **9.2 RECOMMENDATIONS**

In the views of the similar challenges faced by the various Units, the Zambia Institute of Advanced Legal Education recommends:

- I. Increased monthly funding from Government;
- II. Engage in partnerships with stakeholders and lobby for increased funding from donors;
- III. Urgent need to review the current organisational structure;
- IV. Embark on Infrastructure development project and collaborate with other private public partnerships
- V. Infrastructure development both at Silverrest and Andrew Mwenya road.

#### **9.3 CONCLUSION**

On 10<sup>th</sup> May, 2017, the Management Team had a consultative meeting with a five member team of the Task Force from the Department of Public Infrastructure to discuss the following:

- The Site Plan for the Silverest Campus
- Project Constraints
- Issues pertaining to the Procurement Process of the project.

The Task Force team presented the final PowerPoint presentation of the Site Plan Drawing for the Silverest Campus showing the proposed layout/ placement of all the Structures which include Buildings, Car Parks and roads on the 28 acre site.

On 11<sup>th</sup> August, 2017, the final report was submitted to both ZIALE and the Task Force from the Department of Public Infrastructure who were assigned to work on the Silverest Campus project. On 29<sup>th</sup> August, 2017 the Department of Public Infrastructure, through their Director, acknowledged receipt of the report on the Geological Soil Investigations and confirmed that it conformed to the parameters they had prescribed and thus had been accepted and approved.

Following the Geological Soil Investigations, it was discovered that only the areas covered in the bean shape indicated in one of the diagrams in the report had a better bearing capacity for tall buildings. The other areas were relatively weak for tall structures unless ground improvement was done on these areas or embark on redesigning the foundation.

In view of the above development, the Task Force indicated that they would proceed to redesign the Buildings under the project to conform to the recommendations highlighted in the Geological Soil Investigations Report. Furthermore, the Site Plan would also be altered to avoid the weak areas as recommended by the Structural Engineers. The Task Force had since commenced the process of redesigning the site layout.

However during the year under review, the Institute enjoyed a good working relationship with other stakeholders, mainly the Judiciary, the National Assembly, the Law Association of Zambia, Resource persons and Lecturers in the various training programmes.



# Chapter Five.

## **5 INTERNAL AUDIT UNIT**

### **5.5 INTRODUCTION**

The Internal Audit Unit helps Zambia Institute of Advanced Legal Education (ZIALE) accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The Unit also does the following:

- Objectively review an organization's business processes
- Evaluate the efficacy of risk management procedures that are currently in place
- Protect against fraud and theft of the organization's assets
- Ensure that the organization is complying with relevant laws and statutes
- Make recommendations on how to improve internal controls and governance processes

#### **5.5.1 STAFFING**

The Unit is headed by an Internal Auditor at Salary Scale (ZIALE 05) and is assisted by an Assistant Internal Auditor at Salary Scale (ZIALE 07).

#### **5.5.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED**

The Unit assessed the compliance with Institutes' policies, procedures and statutory requirements

The Unit also examined the financial transactions/records to ascertain whether they were relevant, accurate, complete, and fairly presented.

#### **5.5.3 ACHIEVEMENTS**

During the period under review the Unit assisted management by giving valuable recommendations on weak areas in order to enhance overall effectiveness and efficiency of the Institute's operations.

#### **5.5.4 CHALLENGES**

The Unit had no Audit Software there by failing to do a much better job at leveraging technology in internal audit including using data analytics.

#### **5.5.5 RECOMMENDATIONS**

The recommends that it procures an Audit software and train the members of staff in the Unit in data analytics.

# Chapter Six.

## 6 PROGRAMS AND PLANING UNIT

### 6.5 INTRODUCTION

The Planning and Programmes unit is responsible for coordinating the enrolment, registration, programming and planning support services in order to facilitate the smooth implementation of the Institutes' mandate. The flagship programme being offered at ZIALE is the Legal Practitioners' Qualifying Examination (LPQE) Course, which is meant for university law graduates wishing to be admitted to the Zambian Bar.

The Programmes and Planning unit has the following functions;-

- Coordinating the enrolment, registration, programming and planning support services in order to facilitate the smooth implementation of the Institutes' mandate.
- Promoting and marketing programmes of the Institute.

#### 6.5.1 STAFFING

The Unit is headed by a Programmes and Planning officer at Salary Scale (ZIALE 06).

### 6.5.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED

#### 6.5.3 ACTIVITIES

##### 6.5.3.1 Enrolments

During the year under review, the Institute continued to run the Legal Practitioners Qualifying Examination (LPQE) course. At the beginning of the year, classes for the 2016/2017 Intake, enrolled in October 2016, continued. There were 382 students registered on the programme. The highest number of students in this class graduated from the University of Zambia, which contributed 60 students. Final examinations for this class were held in July 2017.

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### **PRACTICAL ADVANCED PROSECUTORS' COURSE**

### **HUMAN RIGHTS LAW & PRACTICE COURSE**

### **LEGAL DRAFTING WORKSHOP FOR THE LPQE STUDENTS**

The copies of the amended LPQE Draft Student Rules were submitted to the Attorney General (Council Chairperson) and the Permanent Secretary at the Ministry of Justice.

(b) The amended Draft Rules will be reviewed by stakeholders during a retreat to be held in Siavonga from 29th November to 2nd December 2017.

#### **6.5.5 ACHIEVEMENTS**

The Institute successfully implemented the student records management system hence making the processing of applications, registration and examination more efficient.

#### **6.5.6 CHALLENGES**

The Office of the programmes Unit is understaffed and unable to effectively perform office functions.

No Short Courses were held in 201, this was attributed to few clients registered and under-staffing.

#### **6.5.7 RECOMMENDATIONS**

The need to restructure the Unit to reflect the functions of the Unit.

The need to train lecturers and students on the use of the Students management system.

# Chapter Seven.

## 7.0 PROCUREMENT UNIT

### 7.5 INTRODUCTION

The Procurement Unit is responsible for procuring materials and other resources at the best possible price.

#### 7.5.1 STAFFING

The Unit is headed by a Procurement Officer at Salary Scale (ZIALE 06)

#### 7.5.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED

A Consultant engaged to undertake Soil Investigation Tests at the Silverest Campus Site. The Institute procured a Public Address System due to the exponential increase in student entrants for the LPQE Course, at cost of K46,930.00

The Institute printed Four hundred (400) copies of the 2016 ZIALE Annual Report during the quarter under review and received an extra Fifty (50) free copies from the printer.

#### 7.5.3 ACHIEVEMENTS

The Unit coordinated very well with suppliers to ensure proper product selection and supply chain.

#### 7.5.4 CHALLENGES

Providing Unclear Specifications & Requirements from end users

Lack of procurement software

Lack of transport

#### 7.5.5 RECOMMENDATIONS

Clear details or specification

Procuring of Software

Allocating the Unit a Motor Vehicle



# Chapter Eight.

## 8.0 EXAMINATIONS AND ACCREDITATION UNIT

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