



Zambia Institute of Advanced  
Legal Education

# ANNUAL REPORT 2018

**CONTACT**

Tel: +260 - 211 - 254 557 / 81  
Fax: +260 - 1 - 254 620,  
Email: [info@ziale.org.zm](mailto:info@ziale.org.zm)  
[ppu@ziale.org.zm](mailto:ppu@ziale.org.zm)

**ADDRESS TO**

Plot 9/11 Andrew Mwenya Rd,  
off Church Rd, Rhodes Park,  
P.O. Box 30690, Rhodespark, Lusaka

A centre of  
excellence in law  
practice education



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# 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.



## **OUR CORPORATE PHILOSOPHY**

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Our operations as an Institute are guided by the following corporate philosophy:-



## **MISSION STATEMENT**

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To provide quality practical legal training.

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



## **VALUES**

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- Professionalism
- Integrity
- Transparency
- Team work
- Accountability



## **VISION**

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A centre of excellence in law practice education



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"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."

## Foreword

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 1<sup>st</sup> January 2018 to 31<sup>st</sup> December 2018.

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 activates. The report further highlights the strategic objectives set by the Zambia Institute of advanced Legal Education for the period 2018 to 2021. It also highlights the possible solutions to the challenges encountered in 2018.

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.

A handwritten signature in blue ink, appearing to be 'Given Lubinda', written over a horizontal line.

**Honourable Given Lubinda, MP**  
MINISTER OF JUSTICE

“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 and the timely interventions that often helped secure resources for the Zambia Institute of Advanced Legal Education.



## Acknowledgements

I am pleased to present, on behalf of the Zambia Institute of Advanced Legal Education (ZIALE) Council, the Annual Report of the Institute for the year ended 31st December 2018. ZIALE Council is therefore pleased to report that the Institute began to implement the 2018 to 2021 Strategic plan which had been developed after wide consultations with various stakeholders.

The new Strategic plan seeks to provide **Practical Legal Training Excellence** resulting in competent legal practitioners and non-legal professionals and **Operational Excellence**, resulting in high quality services.

ZIALE in 2018 received technical and financial support from a number of cooperating Partners and Government. The Institute 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 ZIALE fulfil 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 and 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 2018 Annual report.

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

**Likando Kalaluka, SC**

ATTORNEY GENERAL AND CHAIRPERSON OF THE COUNCIL OF ZIALE

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# Table Of Contents

FOREWORD .....	4
ACKNOWLEDGEMENTS .....	5
EXECUTIVE SUMMARY.....	7
CHAPTER ONE .....	8
1.0 THE ZIALE COUNCIL .....	8
ESTABLISHMENT AND COMPOSITION .....	8
FUNCTIONS OF THE COUNCIL .....	9
1.3 COMMITTEES OF THE COUNCIL.....	10
COUNCIL AND COMMITTEE MEETINGS.....	11
1.5 THE DIRECTORATE.....	11
CHAPTER TWO .....	12
2.0 MANDATE AND FUNCTIONS OF ZIALE .....	12
2.1 INTRODUCTION.....	12
2.2 MANDATE.....	12
2.3 VISION STATEMENT .....	12
2.4 VALUE STATEMENT .....	12
2.5 MISSION STATEMENT .....	13
2.6 OBJECTIVES.....	13
2.6.1 STRATEGIC THEMES AND STRATEGIC RESULTS.....	13
2.6.2 PRACTICAL LEGAL TRAINING EXCELLENCE .....	13
2.6.3 OPERATIONAL EXCELLENCE .....	13
2.7 MISSION STATEMENT .....	13
2.7 STRATEGIC OBJECTIVES, INTENDED RESULTS, UNIT OF MEASUREMENTS, TARGETS AND STRATEGIES..	14
2.8.1 STRATEGIC OBJECTIVE ONE:.....	14
IMPROVE LECTURE DELIVERY AND ASSESSMENTS MANAGEMENT .....	14
2.8.2 STRATEGIC OBJECTIVE TWO: .....	14
STRATEGIC OBJECTIVE THREE:.....	14
IMPROVE OPERATIONAL SYSTEMS AND STAKEHOLDER RELATIONSHIPS.....	14
2.8.4 STRATEGIC OBJECTIVE FOUR:.....	15
ENHANCE SUPPORT AND TECHNICAL STAFF .....	15
2.8.5 STRATEGIC OBJECTIVE FIVE:.....	15
3.0 HUMAN RESOURCES AND ADMINISTRATION UNIT.....	17
3.1 INTRODUCTION.....	17
3.2 OBJECTIVES.....	17
3.3 STAFFING .....	17
3.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED .....	17
3.4 ACHIEVEMENTS .....	20
4 ACCOUNTS UNIT.....	21
4.4 INTRODUCTION .....	21
4.5 ADMINISTRATION.....	21
4.5.4 STAFFING .....	21
4.5.5 ACTIVITIES .....	21
GRZ Grant .....	21
Internally Generated Funds .....	21
4.5.6 BUDGET IMPLEMENTATION AND EXECUTION .....	21
4.5.7 ACTIVITIES IMPLEMENTED.....	21
INTERNAL AUDIT UNIT.....	23
5.4 INTRODUCTION .....	23
5.5 ADMINISTRATION.....	23
5.5.4 STAFFING .....	23
5.3 ACTIVITIES.....	23

6.0 PROGRAMS AND PLANING UNIT.....	25
6.1 INTRODUCTION.....	25
6.2 STAFFING .....	25
6.3 ACTIVITIES .....	25
6.4 ACTIVITIES IMPLEMENTED .....	26
7.0 PROCUREMENT UNIT.....	27
7.1 INTRODUCTION .....	27
7.2 STAFFING.....	27
8.0 IT LIBRARY UNIT.....	28
8.1 INTRODUCTION.....	28
8.2 STAFFING .....	28
9.0 EXAMINATIONS AND ACCREDITATION UNIT .....	29
9.1 INTRODUCTION.....	29
9.2 STAFFING .....	29
9.2.1 PROGRAMMES AND ACTIVITIES IMPLEMENTED .....	29
9.2.2 ACHIEVEMENTS.....	30
9.2.3 CHALLENGES .....	30
10.0 CHAPTER FOUR .....	31
10.1 CHALLENGES, RECOMMENDATION AND CONCLUSION .....	31
10.2 RECOMMENDATIONS .....	31
10.3 CONCLUSION.....	32

# 01 Chapter One

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## 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 an 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 the Zambia Institute of Advanced Legal Education (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

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 in 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 also actualised during 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 and Procurement, Internal Audit and Library, Programmes & Planning and Information Technology.

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, Library, Internal Audit and Accounts Units. The Deputy Director, on the other hand, oversees Human Resource and Administration and Programmes and Planning Units.

# 02 Chapter Two

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## 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;
- (iv) 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 OBJECTIVES**

**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.

**2.7 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.

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

In the next three (3) years, ZIALE commits to pursuing five (5) strategic objectives with their associated intended results, units of measurement, targets and strategies (initiatives).

**2.8.1 Strategic Objective One:**

Improve Lecture delivery and Assessments management

For ZIALE to excel in practical legal training, it will improve lecture delivery by establishing and operationalising the Curriculum Development Committee, strengthening accreditation of law schools; and developing and implementing a tutorial programme.

These measures are aimed at improving the pass rate and the quality of legal practitioners and non-legal professionals.

In addition to improving lecture delivery, excellence in practical legal training will entail strengthening and implementing the policy and legislative frameworks and developing and implementing a complaint management system.

These interventions are aimed at reducing client and stakeholder complaints on assessment management.

## 2.8.2 Strategic Objective Two:

Improve sources and management of financial resources

In addition to improving client and stakeholder management, operational excellence will be attained by improving sources and management of financial resources. This entails developing and implementing a resource mobilisation strategy, strengthening the planning, budgetary and monitoring system and adherence to the procurement legal framework as well as strengthening internal controls and risk management systems.

These measures are aimed at increasing financial resources and attaining cost effectiveness.

## 2.8.3 Strategic Objective Three:

Improve Operational Systems and stakeholder relationships

Attaining Operational Excellence will entail improving client and stakeholder management. In this regard, the Institute will develop and implement a stakeholder engagement strategy and a Service Delivery Charter. These interventions are aimed at increasing stakeholder support and creating a positive corporate image and increasing stakeholder support.

Further, operational excellence will entail improving the operational systems of ZIALE by developing automated and integrated operational systems.

These strategies are aimed at increasing efficiency and effectiveness in service delivery.

## 2.8.4 Strategic Objective Four:

Enhance Support and Technical staff

Enhancing human capital and the work culture will also be critical in attaining operational excellence. ZIALE will therefore take the following measures:

- i. develop and implement a monitoring and evaluation framework;
- ii. strengthen and implement the Performance Management System;
- iii. develop and implement a capacity building programme;
- iv. review and operationalise the organisational structure;
- v. develop and implement a rewards performance system;
- vi. develop and implement a work culture remodelling programme;
- vii. develop and implement a Code of Ethics;
- viii. strengthen the Disciplinary Code; and
- ix. develop grievances procedure Code.

These interventions are aimed at improving the work culture and institutional performance.

## 2.8.5 Strategic Objective Five:

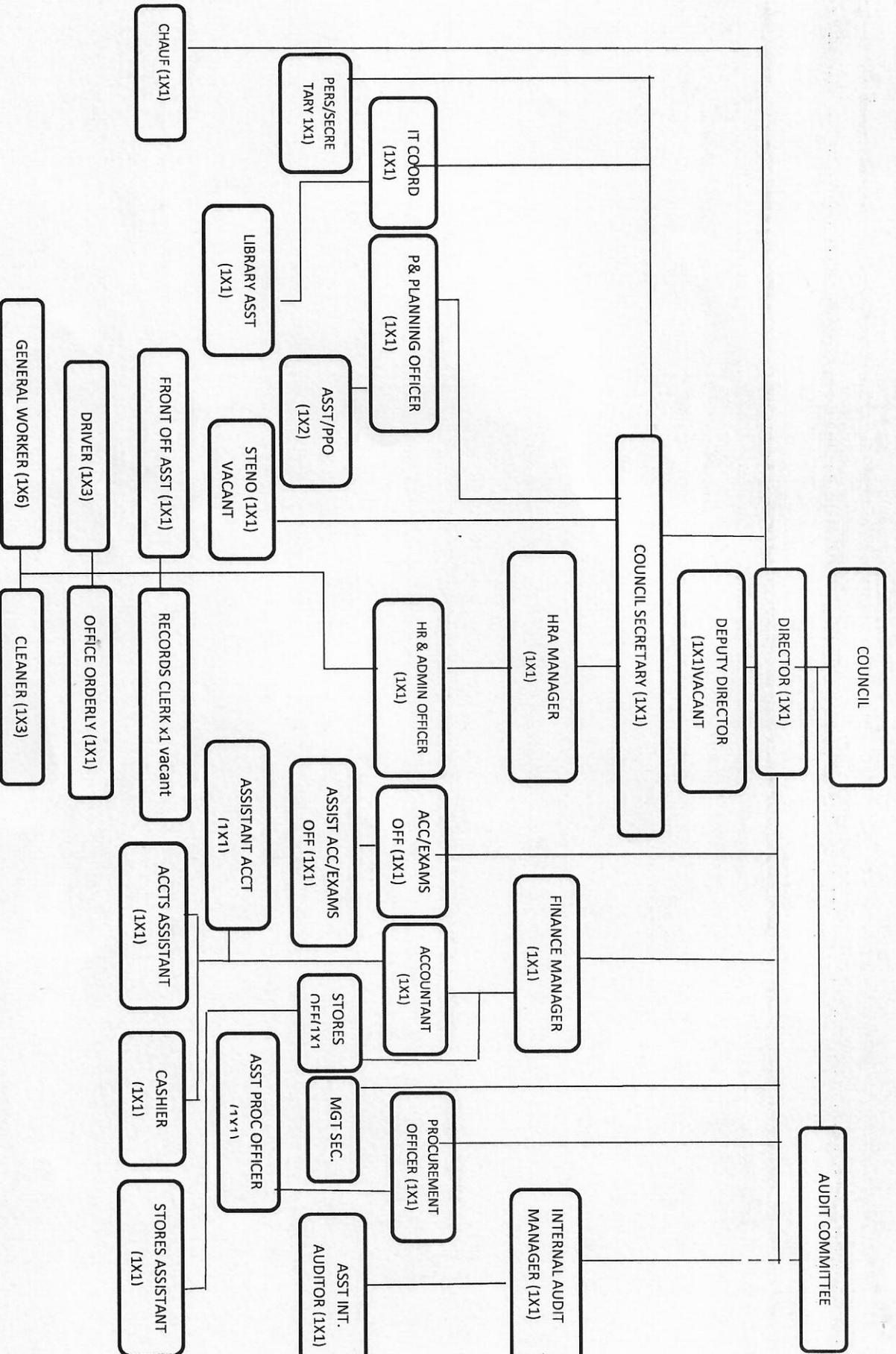
Improve Institutional Infrastructure

Operational excellence will also require improving the institutional infrastructure. This will also entail developing and implementing an Infrastructure Development Plan.

This intervention is aimed at improving the working, teaching and learning environment.

# ZIALE ORGANISATION CHART

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
<b>TOTAL</b>	<b>42</b>



# 03 Chapter Three

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## 3.0 HUMAN RESOURCES AND ADMINISTRATION UNIT

### 3.1 INTRODUCTION

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.

### 3.2 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 the 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

### 3.3 STAFFING

The establishment of the unit of Human Resource and administration had a total 23 twenty three position in 2018.

The Unit is headed by a Manager at Salary Scale (ZIALE 04) and is assisted by One (1) Human Resources Officer at Salary Scale (ZIALE 06).

### 3.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

During the year under review the following Actives were programmes and activities implemented

#### 3.4.1. RECRUITMENT AND RESIGNATION

The Institute conducted interviews for the vacant position of Internal Audit Manager and Human Resources and Administration Manager. The Human Resource and Administration Manager reported for work on 3rd December, 2018.

During the period under review Mrs Pauline Mtonga, Programmes & Planning Officer and Mr Musandu Kamfwibe resigned from the Institute. The Institute was in the process of recruiting for the positions.

S/N	NAME	POSITION	DATE OF ENGAGEMENT
1	Mr. Chomba Malanda Sindazi	Information Technology Coordinator	02 May 2018
2	Mr. Denstone Mukuku	Internal Audit Manager	04 September 2018
3	Ms. Mildah Hachuka Siabwanda	Assistant Programmes and Planning Officer	15 October 2018
4	Ms. Merina Malembe Nkolola	Human Resources and Administration Manager	03 December 2018

### 3.4.2 STAFF WELFARE

#### *Salary Advances*

During the period under review a sum of Eighty Thousand Eight Hundred Fifty Kwacha (K80,850.00) was paid out as salary advances to members of staff recoverable within a maximum period of six (6) months.

#### *Medical Schemes*

During the period under review, the Institute maintained the Premium and the University Teaching Hospital Scheme (High Cost) Medical Schemes.

### 3.4.3 TRAINING AND DEVELOPMENT

During the period under review, a total sum of Fourteen Thousand Kwacha (K14, 000.00) was spent on staff training during the period under review.

#### (i) CAPACITY BUILDING

- During the year under review, the actual number of employees stood at 32.
- During the year under review the following position were vacant Council Secretary; Human Resources Manager, Senior Librarian, Accreditation and Examinations Officer; Records Clerk; Driver; General Worker.
- During the period under review, a total sum of Eighty-One Thousand One Hundred and Fifty-Six Kwacha Sixty-Seven Ngwee (K 81, 156. 67) was spent on staff training. The following officers attended capacity building programmes Mrs Leah N Ngulube, Finance Manager attended a ZICA IPSAS Workshop and Mr Steven Mukaba, Driver attended a Drivers' Workshop.
- Mrs Judith Mwanza, Management Secretary attended the Participatory Monitoring & Evaluation.
- All the Zambia Institute of Advanced Legal Education (ZIALE) members of staff attended a workshop on how to create Work Plans

#### (ii) EVENTS

- The Unit successfully coordinated and participated in the following major event in the 2018;
- International Womens' Day
- Labour Day
- African Public Service Day
- World AIDS Day

## ZIALE TRANSPORT FLEET AS AT 31 DECEMBER, 2018

S/N	DESCRIPTION	REG. NO.	CONDITION/YEAR OF REGISTRATION	REMARKS
1	Toyota Fortuner: Director's personal-to-holder.	BAF 2498	Runner/2017	Excellent
2	Toyota Hilux, D/Cab: Deputy Director's personal-to-holder.	BAE 7002	Runner/2017	Excellent
3	Toyota Hilux, D/Cab: Finance Manager's personal-to-holder.	BAE 6901	Runner/2017	Excellent
4	Toyota Corolla: Pool Vehicle assigned to Director's office.	ABV 9458	Runner/2010	Fair (earmarked for sale)
5	Chevrolet Aveo: Pool Vehicle.	ABZ 9529	Runner/2011	Fair (earmarked for sale)
6	Toyota Hiace Mini Bus: Pool Vehicle.	ALF 3976	Runner/2012	Good
7	Toyota Hilux Van: Pool Vehicle.	ALE 1076	Runner/2012	Good
8	Hino Truck	ALF 6098	Runner/2012	Excellent
9	John Deere Tractor	ALL 6165	Runner/2012	Excellent (earmarked for sale)

**3.4 ACHIEVEMENTS**

Facilitated the the 2017 - 2021 Strategic Plan Literature Review and Report Writing Retreat which took place 15th to 18th February 2018 at Sandy's Creation in Chilanga.

Managed to dispose all pending disciplinary cases

The Human Resource and Administration Unit was granted authority to purchase one (1) 4 x 2 Double Cab Pick-up Motor Vehicle for the Zambia Institute of Advanced Legal Education (ZIALE) from Toyota Zambia Limited at a total cost of Four Hundred and Ninety Six Thousand, Two Hundred and Ninety Two Kwacha, Forty Ngwee (K496, 292.40) Duty Free.

**3.5 CHALLENGES**

- Inadequate funding
- Inadequate office Space
- Inadequate motor transport
- Lack of a Human Resource Management Software
- High labour turn over

**3.6 RECOMMENDATIONS**

- Expedite the construction of the campus situated in Chongwe, Silverrest for more office space
- Budget for adequate funds to purchase more motor vehicles
- Purchase of a Human Resource Management Software
- Improve conditions of service

# 04 Chapter Four

## 4 ACCOUNTS UNIT

### 4.4 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, organising, 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 ADMINISTRATION

#### 4.5.4 STAFFING

The Unit is headed by a Finance Manager at Salary Scale (ZIALE 04) and (5) five other officers comprising (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).

#### 4.5.5 ACTIVITIES

##### *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.

##### *GRZ Grant*

During the year under review, the Institute received K 3,350,274.00 as Government grants against an approved amount of K 3,350,274.00, thus recording no variance.

##### *Internally Generated Funds*

The Institute managed to raise K 9,157,162.00 during the year under review, compared to K 7,105,233 raised in the year ended 31 December, 2015 recording an increase of 29% in internally generated funds.

#### 4.5.6 BUDGET IMPLEMENTATION AND EXECUTION

#### 4.5.7 ACTIVITIES IMPLEMENTED

During the year under review, the Institute achieved the following:

- Improving the management of student information through Procurement of the Student Records Management System and two (2) servers to enhance the backup system.
- Improving the air-conditioning in the Examination Hall through installation of six (6) Cassette type Air-conditioners with the capacity of 36,000 BTU (second phase).
- Procured 70 Desks for the Examination Hall.
- Tilling of the Library Annex Building, Stores office, Cashier's Office and the Storeroom.
- Renovated the main entrance to the administration block and the entrance to the stores: replacing the damaged wooden Roof Panels, gutters and inscribing the ZIALE Logo at the main entrance.

# Financials

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AUDITED FINANCIAL  
STATEMENTS FOR THE YEAR  
ENDED 31 DECEMBER 2018

ZAMBIA INSTITUTE OF ADVANCED LEGAL  
EDUCATION

**GBO**  
georgebaison&obed

*boundless thinking*

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

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<i>Contents</i>	<i>Page</i>
General Information	2
Council's Report on the Financial Statements	3- 4
Statement of Council's Responsibility for the Annual Financial Statements	5
Independent Auditor's Report	6 - 8
Statement of Comprehensive Income	9
Statement of Financial Position	10
Statement of Changes in Equity	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 29
Schedule of Administrative Expenses	30

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

GENERAL INFORMATION

Page 2

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<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) Mr. Likando Kalaluka, SC , with Mr. Abraham Mwansa as an alternate member</li><li>ii) Mrs. Lillian F. Siyuni</li><li>iii) Mrs. Thandiwe Daka Oteng</li><li>iv) Mr. Andrew Nkunika</li><li>v) Ms. Nana Mudenda</li><li>vi) Mrs. Bridget Muyenga</li><li>vii) Mrs. Cecilia Mbewe</li><li>viii) Mrs. Faides Hamaundu</li><li>ix) Mrs. Ann Malata-Ononuju</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>	George Baison and Obed 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 year ended 31 December 2018, which disclose the state of affairs of the Institute.

### 1. Principal activity

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 were as follows:

	2018 ZMW	2017 ZMW
Income	<u>17,730,727</u>	<u>14,187,982</u>
Surplus / (deficit) for the year	<u>1,673,482</u>	<u>(1,160,632)</u>

### 3. 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.

### 4. Corporate governance

The Institute's Council is the supreme body of the Institute which ensures that the Institution is run according to the *Zambia Institute of 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 and accreditation committee**

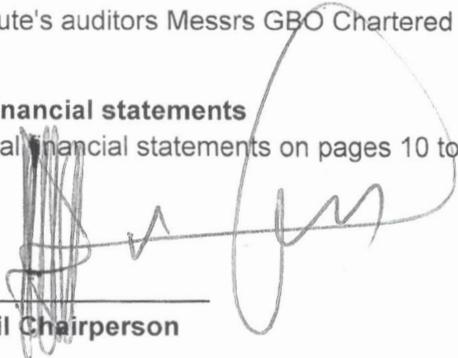
The mandate of the board of examiners on the Legal Practitioners' Qualifying Examination (LPQE) course is to teach, examine, assess examinations and make recommendations to Council for approval; and also make recommendations on the review of the LPQE curriculum.

**5. Auditors**

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

**6. Annual financial statements**

The annual financial statements on pages 10 to 24 have been approved by the Council.

  
\_\_\_\_\_  
Council Chairperson

\_\_\_\_\_  
Director

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 financial performance and cash flows for that period. In preparing those financial statements, the Council is required to:

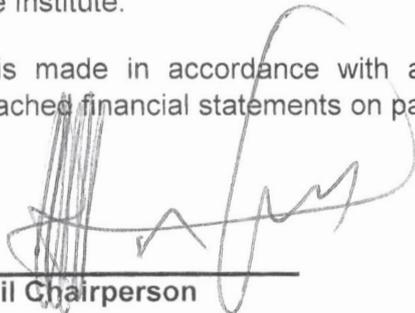
- select suitable accounting policies and then apply them consistently;
- present information, including accounting policies, in a manner that provides relevant, reliable, insightful, comparable and understandable information;
- provide additional disclosure required to enable users of financial information 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 its knowledge:

- The financial statements give a true and fair view of the assets, liabilities, financial position, the financial performance and the cash flows of the Institute for the twelve months to 31 December 2018;
- 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 Realisable 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 .....2019 approving the attached financial statements on pages 10 to 25.

  
\_\_\_\_\_  
Council Chairperson

  
\_\_\_\_\_  
Director



Mukuba Pensioners House 2nd Floor  
P.O. Box 37954  
Lusaka Zambia  
Tel 260-211-224594 236681  
Fax 260-211-224597  
Email info@gbo.co.zm

## INDEPENDENT AUDITOR'S REPORT TO THE ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION (ZIALE) COUNCIL

### OPINION

We have audited the financial statements of ZIALE, which comprise the statement of financial position as at 31 December 2018, the statements of comprehensive income changes in equity and 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 financial position of ZIALE as at 31 December 2018 and of its financial performance and its cash flows for the year then ended 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.

### 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 judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters

#### (i) Capital Work in Progress

We considered the risk that ZIALE may have incorrectly valued its Capital Work in Progress. The financial statements show that the Institute valued its CWIP at over ZMW 3 million. Accurate valuation of CWIP is vital if the Institute is to present its financial position fairly. However, valuation or completion certificates were not availed to us during the audit. Therefore, we examined the methodology used by management to assign values to the amounts making up the balance.

#### (ii) Accounting for Grants

**IAS 20: "Accounting for Government grants"** provides guidelines on the way that Government grants are supposed to be accounted for. Failure to adhere to these guidelines would distort the financial statements of the Institute and provide a misleading picture of its performance. Therefore, we considered the Institute's accounting in this matter and compared it to the set standards. We found these to be consistent.

## **OTHER INFORMATION**

Management is responsible for the 'Other Information'. The 'Other Information' comprises 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 ZIALE Act. 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.

## **AUDITOR'S RESPONSIBILITY**

Our objectives are to obtain reasonable assurance that the financial statements as a whole are free from material misstatements, 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 exist. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism 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 a 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 ZIALE Act, 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

**2nd Floor, Mukuba Pension  
House, Dedan Kimathi road.**



**Bernard M Kaminsa**

**M/PC 0000663**

Partner

Date: 12/12/19.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2018**

Page 9

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

	Note	2018	2017 Restated
<b>Income</b>			
Revenue from contracts with customers	4.	12,571,800	9,814,830
Government grants	4.	3,517,790	3,350,278
Other income	6.	1,641,137	1,022,873
Total income		<u>17,730,727</u>	<u>14,187,982</u>
<b>Expenditure</b>			
Cost of training	5.	3,406,790	2,763,655
Administrative expenses	21.	2,639,345	2,453,789
Depreciation	9.	1,375,002	1,361,630
Employee costs	7.	7,820,483	8,769,539
Expected credit loss allowance	3.2.	815,626	-
Total expenditure		<u>16,057,245</u>	<u>15,348,613</u>
Surplus/(deficit) for the year		1,673,482	(1,160,632)
Total comprehensive income/(deficit) for the year		<u>1,673,482</u>	<u>(1,160,632)</u>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2018**

Page 10

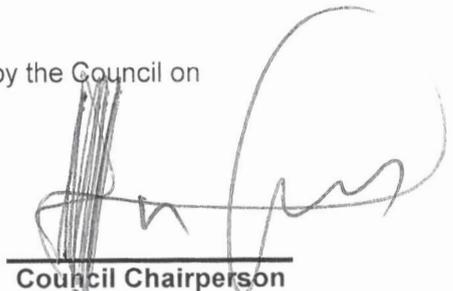
*All figures are in Zambian Kwacha and presented in ZMW*

<b>ASSETS</b>	<b>Note</b>	<b>2018</b>	<b>2017</b> Restated
<b>Non - current assets</b>			
Property, plant and equipment	9.	32,166,910	32,852,633
Total non-current assets		<u>32,166,910</u>	<u>32,852,633</u>
<b>Current assets</b>			
Inventory	10.	587,843	318,978
Student and other receivables	11.	2,087,313	1,823,851
Prepayments	11.	36,422	19,883
Cash and cash equivalents	12.	9,271,390	6,688,323
Total current assets		<u>11,982,968</u>	<u>8,851,035</u>
<b>Total assets</b>		<u><u>44,149,878</u></u>	<u><u>41,703,668</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Revaluation reserve		26,539,507	26,983,787
Accumulated funds		(1,662,862)	(3,760,529)
Total equity		<u>24,876,645</u>	<u>23,223,258</u>
<b>Non - current liabilities</b>			
Deferred Income	15.	<u>12,570,945</u>	<u>12,348,947</u>
<b>Current liabilities</b>			
Trade and other payables	13.	1,094,740	638,115
Contract liabilities	14.	5,081,706	4,589,702
Accruals and provisions	15.	525,843	903,645
Total current liabilities		<u>6,702,288</u>	<u>6,131,462</u>
<b>Total liabilities and equity</b>		<u><u>44,149,878</u></u>	<u><u>41,703,667</u></u>

The Financial Statements on pages 10 to 25 were approved by the Council on  
 ....., 2019 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 2018

All figures are in Zambian Kwacha and presented in ZMW

	Revaluation reserve	Accumulated reserves	Total
At 1 January 2017	27,428,069	2,398,424	29,826,493
Loss for the year before changes in accounting policies	-	(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	-
Adjustment	-	(558,921)	558,921
At 31 December 2017	<u>26,983,788</u>	<u>1,123,152</u>	<u>28,106,940</u>
At 1 January 2018 as originally stated	26,983,788	1,123,152	28,106,940
Effect of change in accounting policies (IFRS 9)	-	(293,980)	(293,980)
Effect of change in accounting policies (IFRS 15)	-	(4,589,702)	(4,589,702)
Balance at 1 January 2018 restated	26,983,788	(3,760,529)	23,223,258
Profit for the year	-	1,673,482	1,673,482
<u>Transfer to reserves</u>			
Amortisation of revaluation on buildings	(310,750)	310,750	-
Amortisation of revaluation on books	(133,531)	133,531	-
Adjustment	-	(20,095)	(20,095)
<b>At 31 December 2018</b>	<b><u>26,539,507</u></b>	<b><u>(1,662,862)</u></b>	<b><u>24,876,645</u></b>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER, 2018**

Page 12

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

	Note	2018	2017
<b>Cash Flows from operating Activities</b>			
<b>Surplus/(deficit) for the year</b>		<b>1,673,482</b>	<b>(1,160,632)</b>
<b>Adjustments for</b>			
Depreciation	9	1,375,002	1,361,630
Profit on disposal	6	-	(40,454)
Interest received	6	(208,359)	(188,524)
<b>Movements in working capital</b>			
Increase in inventory	10	(268,865)	(213,430)
Increase in student receivables	11	(263,462)	(339,716)
Increase in accounts payable	13	456,624	257,514
Increase in contract liabilities	14	492,004	-
Prior year adjustment		(36,633)	(123,760)
(Decrease)/increase in accruals and provisions	15	(377,802)	498,585
<b>Net cash flows from operating activities</b>		<b>2,841,990</b>	<b>51,214</b>
<b>Cash flows from investing activities</b>			
Acquisition of non current assets	9	(689,280)	(2,330,456)
Proceeds from sale of non current assets	6	-	41,653
Interest received	6	208,359	188,523
<b>Net cash flows from investing activities</b>		<b>(480,921)</b>	<b>(2,100,280)</b>
<b>Cash flows from financing activities</b>			
Movements in capital grants	15	221,998	2,204,530
<b>Net cash flows from financing activities</b>		<b>221,998</b>	<b>2,204,530</b>
<b>Increase in cash and cash equivalents</b>		<b>2,583,067</b>	<b>155,465</b>
<b>Cash and cash equivalents at the start of the period:</b>		<b>6,688,323</b>	<b>6,532,858</b>
<b>Cash and cash equivalents at the end of the period:</b>		<b>9,271,390</b>	<b>6,688,323</b>
<b>Represented By:</b>			
Cash at Bank and at Hand		7,999,917	6,649,918
Short - Term Deposits		1,271,472	38,406
		<b>9,271,390</b>	<b>6,688,323</b>

**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.

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, books, furniture, equipment 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 these assets have been determined by management based on their knowledge of the industry.

**d) Impairment of receivables (student and sundry receivables)**

The adoption of IFRS 9 has fundamentally changed the Institute's accounting for impairment losses for financial assets by replacing IAS 39's incurred loss approach with a forward-looking expected credit loss(ECL) approach. IFRS 9 requires the Institute to recognise an allowance for ECLs for all financial assets not held at fair value through profit and loss and contract assets.

**e) Fair value measurement and the valuation process**

In determining the fair values of assets and liabilities, the Institute uses available market-observable data. 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.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

**Fair value measurement and the valuation process (continued)**

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

**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.

**New and amended standards adopted by the Institute**

The following standards and amendments to existing standards have been published and adopted by the Institute in the current year. Unless expressly stated, their adoption has had no material effect on the amounts reported in these financial statements.

■ **IFRS 15 - Revenue from Contracts with Customers**

IFRS 15 supersedes IAS 11 Construction Contracts, IAS 18 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. IFRS 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

IFRS 15 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with customers. The standard also specifies the accounting for the incremental cost of obtaining a contract and the costly directly related to fulfilling a contracts. In addition, the standard requires extensive disclosures.

The Institute adopted IFRS 15 using the retrospective method of adoption. The effect of the transition on the current period has not been disclosed as the standard provides an optional practical expedient. The Institute did not apply any of the other available optional expedients.

The 2017 financial statements have not been restated.

■ **IFRS 9 - Financial Instruments**

IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement.

**i) Classification and measurement of financial assets and financial liabilities**

IFRS 9 contains three principal classification categories for financial assets: measured at amortised cost, FVOCI and FVTPL. The classification of financial assets under IFRS 9 is generally based on the business model in which a financial asset is managed and its contractual cash flow characteristics. IFRS 9 eliminates the previous IAS 39 categories of held to maturity, loans and receivables and available for sale. Under IFRS 9, derivatives embedded in contracts where the host is a financial asset in the scope of the standard are never separated. Instead, the hybrid financial instrument as a whole is assessed for classification.

IFRS 9 largely retains the existing requirements in IAS 39 for the classification and measurement of financial liabilities. The adoption of IFRS 9 will not have a significant effect on the Institute's accounting policies related to financial liabilities.

## ii) Impairment of financial assets

IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' (ECL) model. The new impairment model applies to financial assets measured at amortised cost, contract assets and debt investments at FVOCI, but not to investments in equity instruments. Under IFRS 9, credit losses are recognised earlier than under IAS 39.

For assets in the scope of the IFRS 9 impairment model, impairment losses are generally expected to increase and become more volatile.

## Standards issued but not yet effective

### IFRS 16 Leases

IFRS 16 was issued in January 2016 and it replaces IAS 17 Leases, IFRIC 4 Determining whether an Arrangement contains a Lease, SIC-15 Operating Leases-Incentives and SIC-27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. IFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under IAS 17

The standard includes two recognition exemptions for lessees – leases of 'low-value' assets (e.g., personal computers) and short-term leases (i.e., leases with a lease term of 12 months or less). At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

Lessees will be also required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

Lessor accounting under IFRS 16 is substantially unchanged from today's accounting under IAS 17. Lessors will continue to classify all leases using the same classification principle as in IAS 17 and distinguish between two types of leases: operating and finance leases.

IFRS 16, which is effective for annual periods beginning on or after 1 January 2019, requires lessees and lessors to make more extensive disclosures than under IAS 17.

## 2.3 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 or by deducting the grant in arriving at the carrying value of the asset.

## 2.4. Property, plant and equipment

Items of property, plant and equipment are stated at cost.

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.

**Revenue from contracts with customers (continued)**

Revenue is measured based on the consideration to which the Institute expects to be entitled in a contract with customers and excludes amounts collected on behalf of third parties. The Institute is in the business of providing training to lawyers. Revenue from contracts with customers is recognised when control of the services are transferred to the customer at an amount that reflects the consideration to which the Institute expects to be entitled in exchange for those services.

**(i) Contract assets**

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Institute performs by transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

**(ii) Student receivables**

A receivable represents the Institute's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets - Financial instruments – initial recognition and subsequent measurement.

**(iii) Contract liabilities**

A contract liability is the obligation to transfer goods or services to a customer for which the Institute has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Institute transfers services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Institute performs under the contract

**2.7. 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.

**2.8. 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.

**2.9 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.

## 2.10 Trade and other payables

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

## 2.11 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

#### *a) Foreign exchange risk*

The Institute rarely undertakes transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations are minimal. Exposures are primarily in respect to the Zambian Kwacha's fluctuations against the United States Dollar, which generally affects the prices of goods and services within the economic environment. Exchange rate exposures are managed within approved policy.

#### **Foreign currency sensitivity**

The following tables demonstrate the sensitivity to a reasonable possible change in USD exchange rates, with all other variables held constant. The impact on the Institute's profit is due to changes in the fair value of monetary assets.

<b>Sensitivity analysis</b>	<b>Assets</b>	<b>Liabilities</b>
Total foreign exposure in USD	2,075	-
Change in USD rate	+0.2	-
Effect on profit	415	-
Effect on equity	415	-

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

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 and interest rate risk*

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 is the risk of financial loss of the Institute if a counterparty to a financial instrument defaults on contractual obligations. The Institute is subject to credit risk through its trading and investing activities. The Institute's primary exposure to credit risk arises through its cash deposits, account receivables and other cash equivalents. The Institute evaluates counterparties for credit worthiness where credit risk arises and there are no credit ratings readily available.

The counterparties for investment securities and cash equivalents are Bank of Zambia (BOZ) and commercial banks licensed by the bank of Zambia. The government securities are rated B- by Fitch.

The Institute does not hold any collateral to cover its credit risk associated with accounts receivable in respect of staff loans and advances do not exceed the gratuity payable to employees. The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	Carrying amounts	
	2018	2017
Student receivables	1,712,992	1,347,147
Legislative receivables	267,695	329,495
Prosecutors receivables	10,500	10,500
Other receivables	223,886	34,864
Staff loans and advances	431,333	596,660
	<u>2,646,406</u>	<u>2,318,667</u>
<b>Deposits held with</b>		
Barclays Bank - Project a/c	147,767	96,382
Barclays Bank - Forex a/c	2,075	5,144
Barclays Bank - Staff Loan Revolving Fund a/c	83,738	10,390
Barclays Bank - General Fund a/c	348,554	76,296
Standard Chartered - Golf Fundraising a/c	1,447,196	1,679,122
Investment securities	2,022,472	38,406
Expected credit loss	(751,000)	-
	<u>3,300,803</u>	<u>1,905,740</u>

The following table provides information about the Institute's exposure to credit risk and ECLs for receivables at 31 December 2018:

	Weighted average losses	Gross	Impairment
Past due 180 days	156%	842,728	1,310,443

#### Impairment

The movement in the allowance for impairment for the Institute in respect of Financial Instruments during the period was as follows:

	2018	2017
Balance at 1 January	200,837	200,837
IFRS 9 day 1 adjustment	293,980	-
Balance at 1 January under IFRS 9	<u>494,817</u>	<u>-</u>
Increase in allowance	815,627	293,980
<b>Balance at 31 December</b>	<u>1,310,443</u>	<u>494,817</u>

**3.3. Liquidity risk**

Prudent liquidity risk management implies maintaining sufficient cash, and the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying business, management maintains flexibility in funding by maintaining availability under committed credit lines.

Management monitors rolling forecasts of the liquidity reserve and cash and cash equivalents on the basis of expected cash flows.

Highlighted below are the Institute's financial liabilities that could have an impact on the liquidity position in the short term. The amounts disclosed are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

**i) Due within a year**

	<b>2018</b>	2017
Trade and other payables	<u><b>1,094,740</b></u>	<u>638,115</u>

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

	<b>Student and Sundry Receivables</b>	<b>Cash and Cash Equivalents</b>
<b>As at 31 December 2018</b>		
<b>Financial assets</b>	<u><b>2,087,313</b></u>	<u><b>9,271,390</b></u>
<b>As at 31 December 2017</b>		
<b>Financial assets</b>	<u><b>1,823,851</b></u>	<u><b>6,688,323</b></u>

**iii) Financial liabilities are categorised as liabilities. This class includes trade and other payables.**

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER, 2018

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

<b>4. Income</b>	<b>2018</b>	<b>2017</b>
Tuition fees	<b>12,571,800</b>	9,814,830
Government grants	<b>3,517,790</b>	3,350,278
	<b><u>16,089,590</u></b>	<u>13,165,109</u>

The Institute derives revenue from the transfer of goods( garments) and services over time and at a point in time in the following lines;

The following are classified as at-a-point in time services

LPQE Application Fees	631,919	552,950
LPQE Exemption Fees	500	-
Verification of Foreign Qualifications	2,400	5,700
	<b><u>634,819</u></b>	<u>558,650</u>

Classified as over-time services as the payments are made in installments

LPQE Revision Classes	405,250	-
Practical Advanced Prosecutors Course	935,500	65,000
Legislative Drafting Course	673,200	417,500
LPQE Tuition/Exam Fees	7,130,556	6,884,553
LPQE Repeaters Exams Fees	2,792,475	1,889,127
	<b><u>11,936,981</u></b>	<u>9,256,180</u>

**Total revenue from contracts with customers**

<b><u>12,571,800</u></b>	<u>9,814,830</u>
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**Government grants**

GRZ Grant Allocation	<b><u>3,517,790</u></b>	<u>3,350,278</u>
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**5. Cost of training**

Advanced prosecutors expenses	<b>133,318</b>	8,160
Advanced prosecutors lecture fees	<b>139,569</b>	6,722
Courier, postage and papers	<b>20,189</b>	22,015
Invigilation fees	<b>76,040</b>	62,881
Legislative drafting expenses	<b>58,643</b>	45,058
Legislative drafting lecture fees	<b>197,571</b>	292,986
Library and secretarial expenses	<b>30,491</b>	14,805
LPQE lecture fees	<b>511,930</b>	370,413
LPQE marking fees	<b>2,164,662</b>	1,728,980
LPQE student expenses	<b>64,926</b>	120,821
LPQE lecturer workshops	-	90,816
Basic human rights & law expenses	<b>9,450</b>	-
	<b><u>3,406,790</u></b>	<u>2,763,655</u>

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

	2018	2017
<b>6. Other income</b>		
Sale of lawyers garments	434,610	117,872
Interest received	208,359	188,524
Sale of material	489,602	321,154
Petitions	219,864	118,947
Income from internet use	75,843	81,400
Income from photocopying services	58,311	88,388
Profit on disposal	-	36,455
Subscription fees	47,021	43,900
Other sources	107,527	26,235
	<u>1,641,137</u>	<u>1,022,873</u>
<b>7. Employee costs</b>		
Basic salary	3,278,530	3,465,616
Allowances and overtime	2,298,257	2,083,525
NAPSA	207,194	293,668
Gratuity paid	516,504	2,009,591
Leave commutation and travel benefits	376,236	327,966
Medical and funeral expenses	101,095	254,599
Staff office provisions	70,267	67,364
Staff training	238,869	253,539
Workers compensation	11,394	13,673
Terminal benefits	722,136	-
	<u>7,820,483</u>	<u>8,769,539</u>
<b>8. Taxation</b>		
The Institute is exempt from taxation in line with the <i>Income Tax Act Cap 323</i>		

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER, 2018

All figures are in Zambian Kwacha and presented in ZMW

Note 9	Property, plant and equipment	Land and Buildings	Motor vehicles	Office Furniture and Equipment	Capital Work in Progress	Library books	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	
Additions	418,858	1,557,470	346,727	-	7,400	2,330,455	
Adjustments	-	(435,161)	-	-	-	(435,161)	
Disposals	-	(380,545)	-	-	-	(380,545)	
<b>Cost at 31 Dec 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>Depreciation</b>							
At 1st Jan 2017	1,135,373	1,761,213	2,723,476	-	297,719	5,917,781	
Disposal Dep	-	(379,346)	-	-	-	(379,346)	
Charge for the period	730,544	220,688	274,676	-	135,722	1,361,630	
<b>Dep at 31 Dec 2017</b>	<b>1,865,917</b>	<b>1,602,555</b>	<b>2,998,152</b>	<b>-</b>	<b>433,441</b>	<b>6,900,065</b>	
<b>Carrying amount</b>							
At 31 Dec 2017	28,225,402	900,423	227,016	3,021,022	478,770	32,852,633	
<b>Cost</b>							
At 1st Jan 2018	30,091,319	2,502,979	3,225,169	3,021,022	912,211	39,752,699	
Additions	-	99,258	560,071	-	29,950	689,280	
<b>Cost at 31 Dec 2018</b>	<b>30,091,319</b>	<b>2,602,237</b>	<b>3,785,240</b>	<b>3,021,022</b>	<b>942,161</b>	<b>40,441,979</b>	
<b>Depreciation</b>							
At 1st Jan 2018	1,865,917	1,602,557	2,998,152	-	433,441	6,900,066	
Charge for the period	601,826	311,494	322,730	-	138,952	1,375,002	
<b>Dep at 31 Dec 2018</b>	<b>2,467,743</b>	<b>1,914,051</b>	<b>3,320,882</b>	<b>-</b>	<b>572,393</b>	<b>8,275,068</b>	
<b>Carrying amount</b>							
At 31 Dec 2018	27,623,576	688,186	464,358	3,021,022	369,768	32,166,910	

All figures are presented in *Zambian Kwacha*

	2018	2017
<b>10. Inventories</b>		
Gowns	587,843	318,978
	<u>587,843</u>	<u>318,978</u>
<b>11. Student and other receivables</b>		
For trade and other receivables, credit limits were not exceeded during the reporting period and management does not expect any losses from non-performance by these counterparties. However, a provision for doubtful debts is made in these financial statements.		
i Student receivables	1,712,992	1,347,147
Staff receivables	431,683	596,660
Legislative receivables	267,695	329,495
Prosecutors receivables	10,500	10,500
Other receivables	223,886	34,864
	<u>2,646,756</u>	<u>2,318,667</u>
Expected credit losses	(559,443)	(494,817)
	<u>2,087,313</u>	<u>1,823,851</u>
ii Prepayments	<u>36,422</u>	<u>19,883</u>
<b>12. Cash and cash equivalents</b>		
i <i>Cash and bank</i>		
Barclays Bank - Project a/c	147,767	96,382
Barclays Bank - Forex a/c	2,075	5,144
Barclays Bank - Staff loan revolving fund a/c	83,738	10,390
Barclays Bank - General fund a/c	348,554	76,296
Standard Chartered - Golf fundraising a/c	1,447,196	1,679,122
Zanaco - Silverest a/c	296,260	2,176,275
Zanaco - Tuition a/c	5,673,443	2,604,608
Petty cash	883	1,700
	<u>7,999,917</u>	<u>6,649,918</u>
ii <i>Short-term investments</i>		
Madison Unit Trust fund	22,472	22,472
Zanaco short-term investments	-	15,933
Madison short-term investments	2,000,000	-
	<u>2,022,472</u>	<u>38,406</u>
Expected credit losses	(751,000)	-
	<u>1,271,472</u>	<u>38,406</u>
<b>Cash and cash equivalents</b>	<u>9,271,390</u>	<u>6,688,323</u>

All figures are presented in *Zambian Kwacha*

	2018	2017
<b>13. Trade and other payables</b>		
Trade payables	138,173	152,517
Statutory payables	697,880	286,574
Other payables	184,993	148,658
Receipts control	14,880	-
Debtors transferred to creditors	58,814	50,366
	<u>1,094,740</u>	<u>638,115</u>
<b>14. Contract liabilities</b>	<u>5,081,706</u>	<u>4,589,702</u>

Contract liabilities arose primarily because of consideration received in advance from LPQE students who, at the year end, still had 6 months of their 9-month course to complete.

**15. Accruals and provisions**

Provisions	Gratuity and Long service	Gratuity and Long service
At the start of the year	903,645	253,768
Additional provisions	534,044	651,444
Utilised during the year	(911,846)	(1,568)
<b>At the end of the year</b>	<u>525,843</u>	<u>903,644</u>

**15. Movement in deferred income**

	2018	2017
Balance at the start of the year	12,348,947	10,144,417
Received during the year	221,998	2,204,530
Transferred to income	-	-
Balance at the end of the year	<u>12,570,945</u>	<u>12,348,947</u>

During the year the Institute received grants from the Government of the Republic of Zambia.

**16. Related party transactions**

The following transactions were carried out with related parties:

(i) Transactions with the principal controlling party (GRZ)

Operational grants received	3,517,790
Infrastructure grants	221,998
Total	<u>3,739,787</u>

No provisions for impairment were required for related party balances. (2017; nil)

ii) The remuneration of key management and Council and Committee members during the year was as follows;

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

**Related party transactions (cont'd)**

	2018	2,017
Salary advances to key management personnel	148,000	90,000
Council and Committee expenses	467,306	519,071
	<u>615,306</u>	<u>609,071</u>

**17. 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.

**18. Comparative figures**

Prior year figures have been re-grouped wherever necessary to afford meaningful comparison with the current year figures.

**19. 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.

**20. Changes in significant accounting policies**

The Institute has initially applied IFRS 9 from 1 January 2018. A number of other new standards are also effective from 1 January 2018 but they do not have a material effect on the Institute's financial statements. The effect of initially applying IFRS 9 is mainly attributed to an increase in impairment losses recognised on financial assets.

Due to the transition methods chosen by the Institute in applying IFRS 9, comparative information throughout these financial statements has not been restated to reflect the requirements of the new standard, except for separately presenting impairment loss on receivables.

**(i) IFRS 9 Financial Instruments**

IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement.

*i) Classification and measurement of financial assets and financial liabilities*

IFRS 9 contains three principal classification categories for financial assets: measured at amortised cost, Fair Value through Other Comprehensive Income (FVOCI) and Fair Value through Profit or Loss (FVTPL). The classification of financial assets under IFRS 9 is based on the business model in which a financial asset is managed and its contractual cash flow characteristics. IFRS 9 eliminates the previous IAS 39 categories of held to maturity, loans and receivables and available for sale. Under IFRS 9, derivatives embedded in contracts where the host is a financial asset in the scope of the standard are never separated. Instead, the hybrid financial instrument as a whole is assessed for classification.

IFRS 9 largely retains the existing requirements in IAS 39 for the classification and measurement of financial liabilities. The adoption of IFRS 9 has not had a significant effect on the Institute's accounting policies related to financial liabilities.

**Changes in significant accounting policies (continued)**

The following table and the accompanying notes below explain the original measurement categories under IAS 39 and the new measurement categories under IFRS 9 for each class of the Institute's financial assets and financial liabilities as at 1 January 2018. The effect of adopting IFRS 9 on the carrying amounts of financial assets at 1 January 2018 relates solely to the new impairment requirements.

Financial asset	Original classification under IAS 37	New classification under IFRS 9	Original carrying amount under IAS 39	New Carrying amount under IFRS 9
Student and sundry receivables	Loans & receivables	Amortised cost	2,117,830	1,823,851
Cash and cash equivalents	Loans & receivables	Amortised cost	6,688,323	6,688,323
			<u>8,806,153</u>	<u>8,512,173</u>

Receivables that were classified as loans and receivables under IAS 39 are now classified at amortised cost. The impact in opening retained earnings at 1 January 2018 on transition to IFRS 9 was not significant. The following table reconciles the carrying amounts of financial assets under IAS 39 to the carrying amounts under IFRS 9 on transition to IFRS 9 on 1 January 2018.

Financial asset	IAS 39 carrying amount at 31 December 2017	Reclassification	Re-measurement	IFRS 9 carrying amount at 1 January 2018
<i>Amortised cost</i>				
<b>Receivables</b>				
- Brought forward: Loans & receivables	2,117,830	-	-	-
- Reclassification	-	-	-	-
- Re-measurement	-	-	(293,980)	-
- Carried forward: Amortised cost	-	-	-	1,823,851
<b>Cash and cash equivalents</b>				
- Brought forward: Loans & receivables	6,688,323	-	-	-
- Reclassification	-	-	-	-
- Re-measurement	-	-	-	-
- Carried forward: Amortised cost	-	-	-	6,688,323
	<u>8,806,153</u>	-	<u>(293,980)</u>	<u>8,512,174</u>

*ii) Impairment of financial assets*

IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' (ECL) model. The new impairment model applies to financial assets measured at amortised cost, contract assets and debt investments at FVOCI, but not to investments in equity instruments. Under IFRS 9, credit losses are recognised earlier than under IAS 39.

**IFRS 9 Financial Instruments (continued)**

For assets in the scope of the IFRS 9 impairment model, impairment losses are generally expected to increase and become more volatile. The Institute has determined that the application of IFRS 9's impairment requirements at 1 January 2018 results in an additional allowance for impairment as follows:

	<b>ZMW</b>
Loss allowance at 31 December 2017 under IAS 39	200,837
Additional impairment recognised at 1 January 2018 on:	
- Receivables as at 31 December 2017	<u>293,980</u>
Loss allowance at 1 January 2018 under IFRS 9	<u><u>494,817</u></u>

*iii) Transition*

Changes in accounting policies resulting from the adoption of IFRS 9 have been applied retrospectively, except as described below.

- The Institute has used an exemption not to restate comparative information for prior periods with respect to classification and measurement (including impairment) requirements. Therefore, comparative periods have not been restated. Differences in the carrying amounts of financial assets and financial liabilities resulting from the adoption of IFRS 9 are recognised in the balance of accumulated fund as at 1 January 2018. Accordingly, the information presented for 2017 does not reflect the requirements of IFRS 9, but rather those of IAS 39.

- The following assessments have been made on the basis of the facts and circumstances that existed at the date of initial application:

>> The determination of the business model within which a financial asset is held.

>> The designation and revocation of previous designations of certain financial assets and financial liabilities as measured at FVTPL.

**(ii) IFRS 15 Revenue from contracts with customers**

IFRS 15 supersedes IAS 11 Construction Contracts, IAS 18 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with its customers. IFRS 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

IFRS 15 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures

The Institute adopted IFRS 15 using the full retrospective method of adoption. The effect of the transition on the current period has not been disclosed as the standard provides an optional practical expedient. The Institute did not apply any of the other available optional practical expedients.

**IFRS 15 Revenue from contracts with customers (continued)**

The effect of adopting IFRS 15 is as follows:

Impact on statement of profit or loss and other comprehensive income - increase/ (decrease)

	As originally stated	December 2017		As restated
		Reclassification	Impact of IFRS 15	
Income	13,165,109	(3,350,278)	-	9,814,830
Government grants	-	3,350,278	-	3,350,278
Cost of training	(2,763,655)	-	-	(2,763,655)
Other income	1,022,873	-	-	1,022,873
Expenditure	(12,584,958)	-	-	(12,584,958)
Surplus for the year	(1,160,631)	-	-	(1,160,631)

Impact on statement of financial position - increase/ (decrease)

		December 2017		
<b>Current assets</b>				
Inventory	318,978	-	-	318,978
Student and other receivables	1,347,147	-	-	1,347,147
Prepayments	991,403	-	-	991,403
Cash and cash equivalents	6,688,323	-	-	6,688,323
<b>Equity and liabilities</b>				
Accumulated fund	1,123,153	(4,589,702)	-	(3,466,549)
Revaluation reserve	26,983,787	-	-	26,983,787
<b>Non current liabilities</b>				
Deferred income	12,348,947	-	-	12,348,947
<b>Current liabilities</b>				
Trade and other payables	1,742,596	-	-	1,742,596
Contract liabilities	-	4,589,702	-	4,589,702

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION - ZIALE**  
**SCHEDULE OF EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER, 2018**

Page 30

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

	2018	2017
<b>21. Administrative expenses</b>		
Accounting and payroll packages	4,844	18,875
Advertising expenses	95,360	109,882
Audit expenses	1,396	1,596
Audit fees	94,934	70,000
Bank charges	132,117	161,240
Building and maintenance expenses	171,414	122,645
Court fees	-	20,000
Communication expenses	221,394	202,363
Computer expenses	10,664	61,955
Consultancy expenses	288,932	112,450
Council and Board of Examiners allowances	467,306	519,071
Cleaning expenses	119,382	96,116
Electricity and water bills	83,546	68,025
Exchange loss	-	1,186
General expenses	11,921	9,533
Labour day expenses	31,603	20,716
Motor vehicle fuel expenses	50,348	49,600
Motor vehicle repairs and maintenance	52,748	92,527
Motor vehicle insurance	111,331	55,416
Office equipment, fixtures & fittings maintenance	72,099	63,185
Printing and stationery	269,741	263,822
Property insurance	8,932	9,888
Rent and rates	29,130	22,831
Security expenses	207,406	221,850
Subscription fees	53,337	38,994
Staff uniforms	28,629	24,309
Transportation expenses	20,833	15,714
	<b>2,639,345</b>	<b>2,453,789</b>

# 05 Chapter Five

## 5 INTERNAL AUDIT UNIT

### 5.4 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, risk and governance processes

### 5.5 ADMINISTRATION

#### 5.5.4 STAFFING

The Unit is headed by an Internal Auditor at Salary Scale (ZIALE 04) and is assisted by an Assistant Internal Auditor at Salary Scale (ZIALE 07)

### 5.6 ACHIEVEMENTS

#### *Auditing Services*

They were eight (08) auditable Units that were completed during the period under review.

### 5.7 CHALLENGES

During the period under review, the Unit experienced a setback when the Internal Auditor and the Assistant Internal Auditor resigned one after another. The Internal Auditor position was however filled at the end of the third quarter of the period under review.

S/N	Auditable Units	Status
<b>FIRST QUARTER</b>		
1	Income Generation, collection and Expenditure	Completed
2	Budgeting Process and Allocation of Funds	Completed
3	Infrastructure and Asset Management	Completed
4	Review of Library Operations & Information System	Completed
<b>SECOND QUARTER</b>		
5	Governance of ICT Equipment (Student record management system)	Completed
6	Library Inventory Count	Completed
<b>THIRD QUARTER</b>		
7	Human Resources	Not undertaken
8	Review of Programmes and Planning Unit Operations	Not undertaken
<b>FOURTH QUARTER</b>		
9	Compliance to laws, rules and statutory obligations	Completed
10	Adherence to Policy and Accounting standards	Completed

# 06 Chapter Six

## 6.0 PROGRAMS AND PLANING UNIT

### 6.1 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;-

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

### 6.2 STAFFING

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

### 6.3 ACTIVITIES

#### Legal Practitioners Qualifying Examination (LPQE) Enrolments

During the period under review, the Institute continued to run the training for the 2017/2018 Intake of the Legal Practitioners Qualifying Examination (LPQE) Course with a total of 388 registered students. The 2018/2019 October Intake had a total of 362 registered students.

#### Legal Practitioners Qualifying Examination

During the year under review, the Legal Practitioners Qualifying Examination for the 2017/2018 Intake was held from 9th to 23rd July 2018. Sixteen (16) candidates passed all the ten Heads and qualified for admission to the Bar. The LPQE repeaters examinations were held from 3rd to 17th December 2018

#### Admission to the Bar

In terms of Rule 23 of the Student Rules under the Legal Practitioners Act, Chapter 30 of the Laws of Zambia, the LPQE comprises the following Heads:

- I. Professional Conduct and Ethics
- II. Bookkeeping and Accounts
- III. Conveyancing and Legal Drafting
- IV. Probate and Succession
- V. Commercial Transactions
- VI. Company Law
- VII. Civil Procedure (I (High Court) and II (Subordinate Court))
- VIII. Domestic Relations
- IX. Criminal Law and Procedure
- X. Evidence

### 6.4 ACTIVITIES IMPLEMENTED

The Chief Justice of the Republic of Zambia appointed Friday 23rd November, 2018 as Call Day at which the four (4) successful candidates were admitted to the Zambian Bar.

The LPQE Course 2018 Repeater's Examinations were held during the quarter under review, from

Monday 3rd December, 2018 to Monday 17th December, 2018. A total number of six hundred and ninety six (696) students attempted the examinations. During the examination four (4) candidates were disqualified from the examination on day six (6) for being in possession of illegal materials in the examination room.

The Institute conducted the first official revision classes for repeaters for a period of six (6) weeks which commenced on Monday 15th October, 2018 and ended on Friday 23rd November, 2018. A total number of three hundred and seven (307) students registered for the revision class.

During the period under review, the Institute enrolled three hundred and ninety-seven (397) applicants for the 2018 intake of the Legal Practitioners' Qualifying Examination (LPQE) Course. The LPQE Course commence on Monday 1st October, 2018 and three hundred and sixty-eight (368) students successfully registered on the programme.

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

During the period under review, the 17th intake of the Post Graduate Diploma in Legislative Drafting programme that commenced on Monday 23rd July, 2018 and ended on Friday 15th December 2018, with twenty-two (22) students drawn from the Ministry of Justice, National Pension Authority, Zambia Air Force, Judiciary, Private and quasi-institutions. The twenty-two (22) students all graduated with diploma certificates at a graduation ceremony held at the Institute on Friday 21st December, 2018.

# 07 Chapter Seven

## 7.0 PROCUREMENT UNIT

### 7.1 INTRODUCTION

The Procurement Unit is responsible for procuring materials and other resources at the best possible price. The purchasing department also must ensure that it is complying with all ZIALE policies.

### 7.2 STAFFING

The Unit is headed by a Procurement Officer at Salary Scale (ZIALE o6) and an assistant who is at Salary Scale (ZIALE o8)

### 7.3 ACTIVITIES

On 14th December, 2018, the Human Resource and Administration Manager sought authority of the Zambia Institute of Advanced Legal Education Procurement Committee to award the Contract for Supply and Delivery of One (1) 4 x 2 Double Cab Pick-up Motor Vehicle at Zambia Institute of Advanced Legal Education to Toyota Zambia Limited at a tender sum of Four Hundred and Ninety Six Thousand, Two Hundred and Ninety Two Kwacha, Forty Ngwee (K496, 292.40) Duty Free

On 18th December, 2018, the Institute wrote to the Zambia Public Procurement Authority (ZPPA) requesting to direct bid GeorgeBaison & Obed Chartered Accountants (GBO) for the financial years 2018 and 2019. GBO audited the Institute's financial statements for the year ended 31st December, 2017. The request was in line with the ZPPA Circular No. 4 of 2015 and the performance which was satisfactory.

On 24th December, 2018, in the Special Procurement Committee Meeting No. 4 of 2018, the Human Resource and Administration Manager sought authority from the Zambia Institute of Advanced Legal Education Procurement Committee to award the contract for provision of services to construct and connect a sewer line to the LWSC main line at ZIALE to Site Works Limited at a tender sum of Two Hundred and Twenty Nine Thousand, One Hundred Kwacha (K229, 100.00) VAT Inclusive

The Acting Human Resource and Administration Manager sought authority of the Zambia Institute of Advanced Legal Education Procurement Committee to award the Contract for Provision of Services to Lecture Students on the Programme (Certificate in Paralegal Studies) by trainers to ZIALE to the eight (8) responsive consultants at a rate of Four Hundred Kwacha (K400.00) Withholding Tax (WHT) Inclusive per subject per hour for lecturers during the programme duration of 12 months

# 08 Chapter Eight

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## 8.0 IT/LIBRARY UNIT

### 8.1 INTRODUCTION

The IT/Library Unit is responsible for is responsible for the architecture, hardware, software and networking of computers and managing the Library.

### 8.2 STAFFING

The Unit is headed by an Information Technology Coordinator at Salary Scale (ZIALE o6). The Information Technology Coordinator is assisted by a Library Assistant who is at Salary Scale (ZIALE o8)

### 8.3 ACTIVITIES

#### Cloud Services

The Zambia National Data Centre is ready to host emails, website and a backup site for recovery. The requirements have since been submitted, and quotation is awaited.

#### Upgrading of Stores Computer

The antivirus software on the stores office computer had a mini crash resulting in the computer getting infected with virus. To the resolve the problem the computer was upgraded from windows 8 to windows 10.

#### Anti Virus Maintenance

ZIALE has adopted Kaspersky Anti-Virus software as its recommended anti-virus due to it being effective and user friendly. In the third quarter the three (3) Computers and Laptop had anti-virus software License renewed for a period of one year from date of installation.

#### Enrolment Certificates

The Information Technology/Library Unit printed 372 enrolment certificates for the current LPQE intake.

#### Procurement Of Photocopier

A heavy duty photocopying machine which is stationed at the Library was procured to improve photocopying services that are offered by the Library.

#### Membership to the Library

The Library embarked on a massive recruitment program which is yielding positive results. During the period under review two corporate members (Zambia National Broadcasting Corporation and Zambia National Service) registered as members of the Library. The Institutional membership now stands at five (5).

# 09 Chapter Nine

## 9.0 EXAMINATIONS AND ACCREDITATION UNIT

### 9.1 INTRODUCTION

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.

### 9.2 STAFFING

The Unit is headed by an Examinations and Accreditation Officer at Salary Scale (ZIALE o6)

### 9.2.1 PROGRAMMES AND ACTIVITIES IMPLEMENTED

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

During the year under review, the Council of the Zambia Institute of Advanced Legal Education conducted two (2) examinations namely, Legal Practitioners Qualifying Examination (LPQE) – 2018 Final Examinations and LPQE – 2018 Repeaters' Examinations and published results of the LPQE Course – 2017 Repeaters' Examination. During the same period, three hundred and sixteen (316) students passed the examinations and were recommended to the Chief Justice of the Republic of Zambia to be Called to the Zambia Bar.

#### **2018 Final Examination Results**

The Council of ZIALE, on Friday 19th October, 2018, approved LPQE Course results for the 2018 Final Examination which were conducted from Monday 20th August to Monday 3rd September, 2018. A total

number of the three hundred and seventy-nine (379) Candidates attempted the Final Examination. Four (4) candidates had Complete Passes. This represents 1.05% of candidates who cleared the examination as first attempt which indicated a decrease of 11.1% in the pass rate when compared to the total number of forty (40) candidates that passed the 2017 LPQE Final Examination.

Further, a total of two hundred and two (202) Candidates had Incomplete Passes (passed 4-9 Heads/Subjects) which was 53.2% of the total candidates that attempted the LPQE Course. While one hundred and seventy-seven (177) Candidates, which represented 46.7%, had completely failed the examination as they did not meet the threshold of 4 Heads in line with Rule 23(4) of the Legal Practitioners Act Chapter 30 Student Rules of the Laws of Zambia.

#### **Repeaters' Examination Results and Examination**

During the period under review, the Council of the Zambia Institute of Advanced Legal Education published results for the LPQE Course - 2017 Repeaters where a total of six hundred and twelve (612) Candidates successfully passed the December 2017 LPQE Repeater's Examination out of the total six hundred and twelve (612) candidates which translated into 51% pass rate.

This indicated an increase of 111% pass rate when compared with the total number of one hundred and forty-eight (148) candidates (33%) that passed the LPQE Course - 2016 Repeater's Examination.

Further, the Council conducted LPQE - 2018 Repeaters' Examination, which commenced on Monday 3rd December and ended on Monday 17th December, 2018. A total number of seven hundred and thirty-one (731) attempted the examination and results would be published in 2020.

### **9.2.2 ACHIEVEMENTS**

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

### **9.2.3 CHALLENGES**

8.1.4.1 The Unit had no Student Management Software hence making it difficult to administer records of students and examination results.

8.1.4.2 The Unit had difficulties implementing the Accreditation Regulations as it awaits the review and amendment of the Accreditation Regulations by the Ministry of Justice Legislative Drafting.

8.1.4.3 The Unit was understaffed, it had only one (1) officer who handle examinations and accreditations processes.

### **9.2.4 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.

# 10 Chapter Ten

## 10.1 CHALLENGES, RECOMMENDATION AND CONCLUSION

During the year under review, the Institute faced challenges in its plans to develop the 28 acre land, located in Silverest east of Lusaka that has been set aside to build a new campus. The Architectural, Engineering and Quantity surveying services which were being undertaken by the Buildings Department were not completed as scheduled during the year under review. The Institute as a consequence was unable to determine the cost for the construction of the proposed Silverest Campus.

As has been the case since its inception, the Institute continued to rely on part-time lecturers during the year under review. With the numbers of students in the Legal Practitioners Qualifying Examination Course having increased tenfold, it has become a challenge for the few lecturers that the Institute engages. Future reform includes the recruitment of full-time lecturers to ensure the LPQE runs smoothly.

The Institute wishes to stress that the Silverest Campus will help ZIALE to realise its broad mandate to provide national and international post-graduate legal education. Other than training law graduates for admission to the Bar and providing training in Legislative Drafting to qualified lawyers, ZIALE is expected to provide other forms of training in the legal field, including continuous professional development for lawyers, magistrates and judges. The Institute also has a mandate to provide short-term training in legal subjects to non-lawyers. Once the campus is built and functional, it is expected to achieve, among other things, the following:

- (a) Provide the much needed accommodation for students on the Legal Practitioners Qualifying Examination Course;
- (b) Provide adequate learning space for the increasing numbers of students on the Legal Practitioners Qualifying Examination Course; and,
- (c) Provide additional conference facilities for the Lusaka Area.

## 10.2 RECOMMENDATIONS

The project at Silverest will constitute a complex modern structure with all the necessary amenities conducive to an environment required in the pursuit of advanced and professional studies. The complex will not only have an administration block but it will include student hostels, an ultra-modern library and information centre, multiple lecture theatres enabling the institution to conduct several teaching and training sessions simultaneously and recreation and sports facilities. This project should be considered as a national asset and it is recommended that:

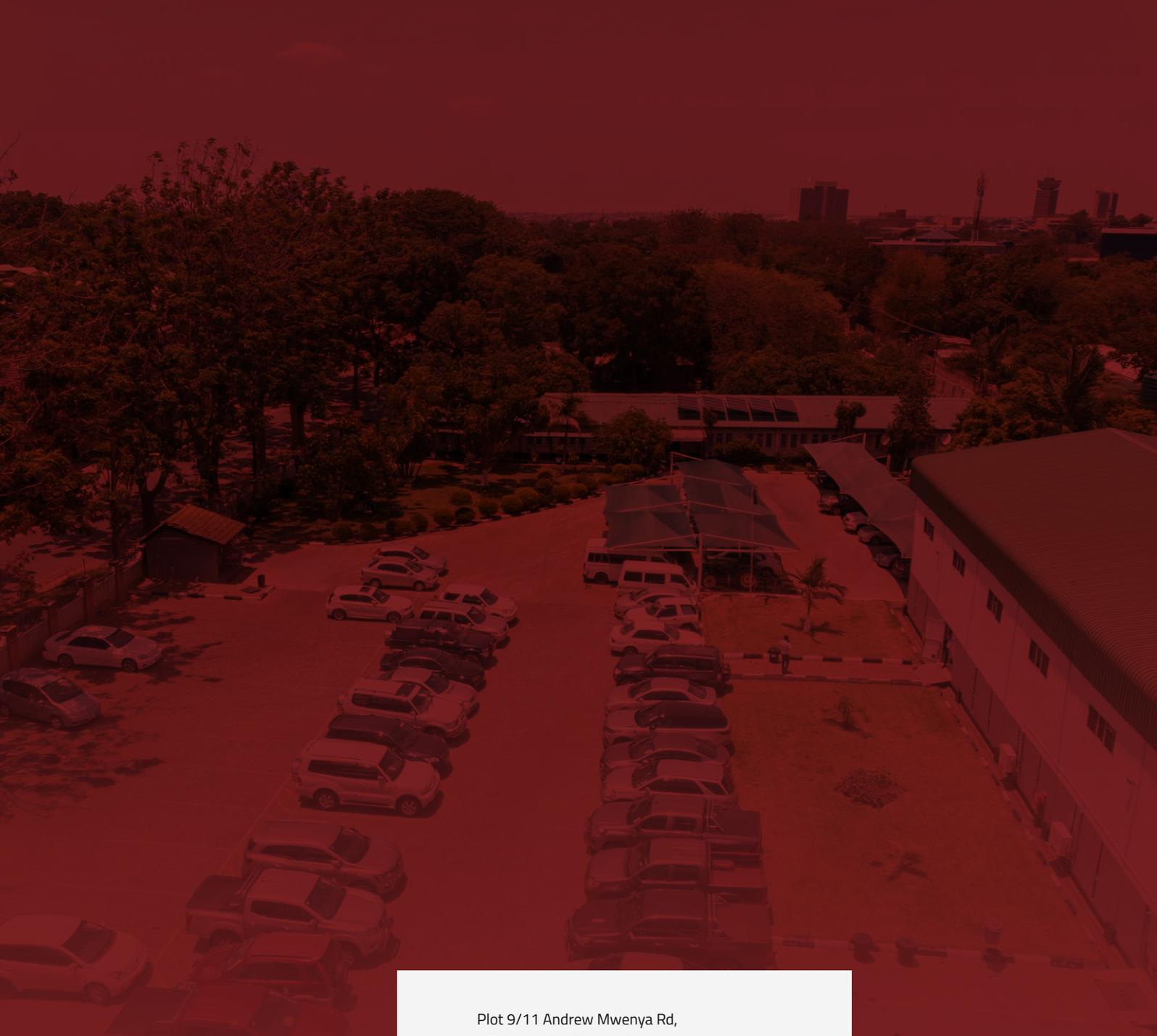
- (a) Government, through the Buildings Department, should quickly complete the designs and preparation of the Bills of Quantities (BOQ's) in order to determine the estimated total cost of the project.
- (b) Once designs are done, Government should ensure it allocates adequate resources towards the building of the Silverest Campus.
- (c) Provision of resources for the project may be phased on an annual basis, considering the Governments other commitments.
- (d) Government may consider inviting cooperating partners to assist with the development of the new campus.
- (e) Government should consider increasing the budget for ZIALE to enable the Institute to recruitment at least

4-5 full-time lecturers for its programmes.

**10.3 CONCLUSION**

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 and resource persons and lecturers in the various training programmes.





Plot 9/11 Andrew Mwenya Rd,  
off Church Rd, Rhodes Park,  
P.O. Box 30690, Rhodespark,  
Lusaka, Zambia

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Tel: +260 - 211 - 254 557 / 81

Fax: +260 - 1 - 254 620

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email: [info@ziale.org.zm](mailto:info@ziale.org.zm)

[ppu@ziale.org.zm](mailto:ppu@ziale.org.zm)