



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
THE JUDICIARY DEPARTMENT
FOR THE YEAR ENDED 30TH JUNE 2018

OFFICE OF THE AUDITOR GENERAL
UGANDA

TABLE OF CONTENTS

| | |
|--|----|
| LIST OF ACRONYMS | 2 |
| Basis of Adverse Opinion | 3 |
| • Mischarge of expenditure | 3 |
| • Ineligible expenditure incurred on Registrar High Court Account – UGX.3.3bn..... | 3 |
| • Accrued rent misstatement – UGX. 2,781,289,345 | 4 |
| • Doubtful accountabilities | 4 |
| Key Audit Matters | 5 |
| • Implementation of Budget approved by Parliament | 5 |
| • Domestic Arrears | 6 |
| Other Matter | 8 |
| • Failure to remit unexpended money to the Consolidated Fund UGX.841,604,776..... | 8 |
| Other Information | 9 |
| Responsibilities of the Accounting Officer for the Financial Statements | 9 |
| Auditor’s Responsibilities for the Audit of the Financial Statements | 10 |
| Other Reporting Responsibilities | 11 |
| REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION | 12 |
| • Expenditure with inadequate supporting documents – UGX. 5,859,176,553..... | 12 |
| • Missing expenditure vouchers | 13 |
| • Irregular expenditure on facilitation allowance to staff | 13 |
| • Incompletely vouched expenditure..... | 14 |
| • Irregular advances to personal accounts | 15 |
| • Increase in case backlog | 16 |
| • Unauthorized procurements - UGX.7,247,112,408..... | 17 |
| • Inappropriate use of Quotation Method of Procurement UGX.371,049,525..... | 17 |
| • Diversion of Plea Bargaining and JLOS Activities funds - UGX.162,450,000 | 18 |
| • Non implementation of approved structure..... | 19 |

LIST OF ACRONYMS

| | |
|----------------|--|
| GOU | Government of Uganda |
| IEC | Information, Education and Communication |
| INTOSAI | International Organization of Supreme Audit Institutions |
| ISSA | International Standards on Auditing |
| NBI | National Data Transmission Backbone |
| EGI | Electronic Government Information |
| NITA-U | National Information Technology Authority-Uganda |
| PFMA | Public Finance Management Act, 2015 |
| TAI | Treasury Accounting Instructions |
| UGX | Uganda Shillings |
| UJSC | Uganda Judicial Service Commission |
| F/Y | Financial Year |
| MDA | Ministry, Department, and other Agencies |
| JLOS | Justice Law and Order Sector |
| MOJCA | Ministry of Justice and Constitutional Affairs |
| JSI/JTI | Judicial Studies Institute/Judicial Training Institute |

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
THE JUDICIARY DEPARTMENT
FOR THE YEAR ENDED 30TH JUNE, 2018**

THE RT. HON. SPEAKER OF PARLIAMENT

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Judiciary Department for the year ended 30th June 2018. These financial statements comprise of the statement of financial position, the statement of financial performance, and cash flow statement together with other accompanying statements, notes and accounting policies.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements of the Judiciary Department as at 30th June 2018 are not prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015, and the Financial Reporting Guide, 2018.

Basis of Adverse Opinion

• **Mischarge of expenditure**

Expenditure totaling to UGX.34,076,576,196 was incurred on various items without appropriately applying the Government of Uganda Chart of Accounts as prescribed by the Accountant General. The description of the expenditure items were not consistent with the item coding in the Chart of Accounts, resulting into a mischarge. The Accounting Officer did not seek for authority to reallocate resources to the required expenditure items. Due to the mischarges, the items in the financial statements are misstated to the tune of UGX.34bn. The practice also undermines the budgeting process and the intentions of the appropriating authority.

• **Ineligible expenditure incurred on Registrar High Court Account – UGX.3.3bn**

A total of UGX. 3,393,243,713 was expensed on activities like inspection of various courts by the accounts section, Internal Audit activities, operation funds for other courts and renovation of Bugiri Court. I noted that these activities are not related to the operations of

Registrar High Court Kampala. Besides, these funds had not been budgeted for under this Vote function rendering the expenditure ineligibly expensed on the Registrar High Court Account. These funds should have been incurred on the GoU account. The expenditure was therefore irregularly incurred. The accounts are also misrepresented by the same amount.

- **Accrued rent misstatement – UGX. 2,781,289,345**

A total of UGX.6,154,023,315 was disclosed in the schedule of outstanding commitments as outstanding rent as at 30th June 2018. However, I noted that the accrued rent was not authorized by Parliament contrary to the above regulations. I further noted that the rent arrears that were disclosed in statement of financial position amounted to UGX 3,372,733,970 and an amount of UGX 2,781,289,345 was not reflected in the statement. The rent arrears were therefore understated by an amount of UGX 2,781,289,345, causing a misrepresentation in the Judiciary domestic arrears.

- **Doubtful accountabilities**

I noted that a sum of UGX.76,075,000 was paid to the Registrar High Court Kampala. This was in respect of accounts department inspection and training of accounts staff in various courts. However, two separate accountability documents were prepared for the same payment. The accountabilities had different amounts signed by the same officers and different receipts attached for fuel used. The 2 (two) different sets of accountabilities on the same EFT number renders the accountabilities doubtful. The accountability indicates falsification of documents.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement's section of my report. I am independent of the Judiciary in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. In addition to the matters described in the Basis for Adverse Opinion, I have determined the matters described below to be key audit matters communicated in my report.

- **Implementation of Budget approved by Parliament**

Section 45 (3) of the Public Finance Management Act, 2015 states that " An Accounting Officer shall enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a Financial year, submitted under section 13 (15)" of the said Act. It has been observed over years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery.

In the overall office wide planning, I assessed risks of inadequate release of funds, and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement entity planned activities. The focus was put on the planned major outputs of the entities which greatly impact on the wellbeing of communities.

Planning, budgeting and implementation of planned activities was taken as a thematic area for the year.

Consequently, I developed specific audit procedures which included the evaluation of the financial and annual physical performance by analysing government releases, testing consistency of planned outputs with the approved budget and verifying the accuracy and completeness of the reported actual outputs.

Based on the procedures performed, I observed that a total of UGX.135,164,744,893 was budgeted to cater for the Judiciary Department activities. By the close of the financial year, UGX.134,788,750,768 had been received (representing about 99.3% of the approved budget). This resulted into a budget shortfall of UGX.375,994,125 (0.3%).

In the execution of its mandate granted by the Constitution of Uganda 1995, Article 126 and the Judicature Act 1996, management implemented some planned activities during the year and these included; disposal of civil appeals in the Supreme Court, disposal of appeals and constitutional matters in the Court of Appeal and disposal of civil cases in the High Court among others.

However, I noted that some planned activities were partially implemented such as disposal of criminal cases in the Supreme Court, disposal of cases in the High Court under Family Division, land and commercial cases category and cases at Magistrate Courts also remained partially completed. Zero performance was noted in the Supreme Court regarding constitutional appeals where 8 cases were planned for and none was disposed off. No court recording and transcription equipment was purchased and cabin pickup for Administrative Officer was not purchased. Unimplemented activities imply that the expected service to the beneficiary communities is not attained and also defeats the purpose for budgeting and budgetary controls. **Appendix 1 shows** the budgeted for and implementation of planned activities, and the related Management responses.

The Accounting Officer concurred with the observation and is liaising with the Ministry of Finance to ensure that the funds are released as budgeted. Management also attributed the under-performance to lack of quorum of judges and inadequate man power.

I advised the Accounting Officer to ensure adequate planning and implementation of planned activities, as well as working in liaison with other stakeholders for timely receipt of approved budget funding.

- **Domestic Arrears**

Domestic arrears refer to the total value of unpaid bills for goods and services rendered to a government entity, including wages and pension that remain outstanding at the closure of a financial year. There has been persistent accumulation of domestic arrears to unmanageable levels which has led to settlement of arrears that are not authorized, unbudgeted for, inadequately supported and in some instances there has been inadequate recognition and disclosure of the domestic arrears.

Consequently, domestic arrears were considered a key audit matter which needed to be examined to assess: the appropriateness of recording, recognition and disclosure of

domestic arrears; the trend and the underlying factors; and the adequacy of the internal controls surrounding management of domestic arrears.

During audit planning, I focused on examination of domestic arrears in regard to goods and services, salaries and wages, and pension and gratuity. I undertook the following procedures in relation to domestic arrears: a trend analysis over a period of three years to ascertain the underlying causes of accumulation; reviewed budget and commitment control procedures to assess their effectiveness; ascertained the authenticity of the supporting documentation and assessed the appropriateness of the accounting treatment. I also engaged the Accounting Officer to enable me arrive at the audit conclusions.

Based on the procedures performed, the following observations were made;

➤ **Non- compliance with commitment control procedures**

Section 21(2) of the Public Finance management Act, 2015 provides that a vote shall not take any credit from any local company or body unless it has capacity to pay the expenditure from the approved estimates as appropriated by Parliament for that financial year.

I observed that domestic arrears increased from UGX.5,477,134,393 in the financial year 2016/2017 to UGX.6,011,439,314 in the financial year 2017/2018. This represents an increase in domestic arrears of UGX.534,304,921 (9.8%). The domestic arrears include: rent, taxes and other deductions, goods and services consumed, gratuity, cleaning services, cash bail and security deposits. The increased accumulation of domestic arrears exposes the entity to the risk of paying interest and other penalties as well as losing the goodwill from suppliers.

The Accounting Officer explained that the release for rent has always been insufficient.

I advised the Accounting Officer to ensure sufficient budget provisions are made to cater for settlement of outstanding domestic arrears, and to strictly adhere to the Government commitment control system to avoid risk of overcommitting Government.

➤ **Under-Budgeting for Domestic Arrears**

Section 13(10) (a) (iv) of the Public Finance Management Act, 2015 requires that while budgeting to include financial liabilities in the budget for the financial year.

Review of the approved budget estimates for the year under review for the Ministry revealed that a paltry UGX.2,756,289,477 (50%) was provided for settlement of domestic arrears yet domestic arrears brought forward from the prior year were UGX. 5,477,134,393. I therefore noted that the budget provision was insufficient towards settlement of these domestic arrears.

I informed the Accounting Officer that failure to sufficiently budget for domestic arrears creates spending pressures on planned activities and hampers budget performance in the year given that outputs anticipated in the appropriated budget cannot be attained due to settlement of arrears.

I advised the Accounting Officer to continue liaising with Treasury and ensure that sufficient budget provisions are made for settlement of domestic arrears.

Other Matter

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements:

• **Failure to remit unexpended money to the Consolidated Fund UGX.841,604,776**

Section 17(1 & 2) of the public finance management Act 2015; provides that every appropriation by Parliament shall expire and cease to have any effect at the close of the financial year for which it is made. Also a vote that does not expend money that was appropriated to the vote for the financial year shall at the close of the financial year, repay the money to the Consolidated Fund.

I observed that the Registrar High Court account number 9030005677261 and the Judicial Studies Institute account number 9030013242991 had closing bank balances amounting to UGX.841,604,776 as at 30th June 2018. However, there was no evidence to confirm that the funds were remitted to the Consolidated Fund account, as required by the regulations. Besides, the unexpended money was not disclosed in the financial statements and board of survey report.

There is a risk of spending unappropriated funds and/or commingling of activities for the financial year 2017/2018 with those of 2018/2019. Non remittance of Government funds to the Consolidated Fund account is irregular and against the law.

The Accounting Officer explained that this was committed money for the Hon. Chief Justice, Judges and Magistrates who were due to travel to Austria in the first week of July 2018.

I further verified Management response and noted that it was not satisfactory as management did not obtain the authority to retain the unspent balances.

The Accounting Officer was advised to adhere to Section 17(1 & 2) of the Public Finance Management Act 2015.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Accounting Officer for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Judiciary Department.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the

Financial Reporting Guide, 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Judiciary's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Judiciary Department, and using the Financial Reporting Guide 2018 unless the Accounting Officer has a realistic alternative to the contrary. The Accounting Officer is responsible for overseeing the Judiciary's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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 the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Judiciary's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Judiciary's

ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Judiciary Department to fail to deliver its mandate.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

Other Reporting Responsibilities

In accordance with sections 19(1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements that:

The activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are majorly, not in compliance with the authorities which govern them.

REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

In addition to the matters described in the Basis for Qualified Opinion, other material findings in respect of the compliance criteria for the applicable subject matters are as follows:

- **Expenditure with inadequate supporting documents – UGX. 5,859,176,553**

Paragraph 10.10.14 of the Treasury Accounting Instructions, 2017 provides that all vouchers will contain full particulars of each service or goods and will be accompanied by such supporting documents as may be required so as to enable them to be checked without reference to any other documents.

Similarly, paragraph 10.4.6 of the Treasury Accounting Instructions, 2017 provides that a Payment voucher which is incomplete because its supporting documents are missing shall be regarded as a missing voucher and where after due enquiry, the Accountant General is satisfied as to the circumstances of such loss, mislaying or destruction and that payment has been properly and correctly made, he or she may recommend to the Secretary to the Treasury to authorize the payment to stand charged in the accounts.

I observed that payments amounting to UGX. 5,859,176,553 were advanced to various Courts (Supreme Court, Court of Appeal, High Courts, Commercial Courts, Anticorruption Court, Civil Division, Criminal Division, Land Division and family Court) to enable operations and to the Judicial Studies Institute for training activities. However the expenditure lacked necessary support documents such as activity reports, payees acknowledging receipt and accountability receipts.

In absence of the requisite supporting documentation, I was unable to confirm the authenticity of the expenditure and failure to account for the funds implies that the funds may not have been utilized for the intended purposes.

The Accounting Officer explained that the accountabilities were submitted and retired in the accountability ledger; and are available for verification. However, accountabilities to the tune of UGX 5,859,176,553 were not availed even after the Management response.

I advised the Accounting Officer to ensure that funds are accounted for within a specific period of time otherwise funds without appropriate supporting documents amount to unauthorized expenditure and are recoverable from the concerned persons.

- **Missing expenditure vouchers**

Paragraph 33(1 & 3) of the public finance management regulations, 2016 provides that where a voucher against which payment is made is lost, misplaced or inadvertently destroyed, the Accounting Officer of the vote that makes the payment shall notify the Secretary to the Treasury. In addition, where the Secretary to the Treasury is not satisfied as to the circumstances of the loss, mislaying or destruction of the voucher, he or she shall recommend to the Minister the appropriate remedy to be taken.

I observed that a sum of UGX.1,754,335,163 was paid to various officers, from the Registrar High Court account for implementation of various official activities during the financial year under review. However, contrary to the regulations the expenditure vouchers together with the supporting documents were not availed for verification. In the absence of the requisite documentation, I was unable to confirm whether the funds were applied for the objectives of the Judiciary. There is a risk of loss of public funds.

Although the Accounting Officer indicated that the vouchers were available, they were not availed to me for verification.

I advised the Accounting Officer to adhere to Paragraph 33(1 & 3) of the Public Finance Management Regulations.

- **Irregular expenditure on facilitation allowance to staff**

The Circular Standing Instruction number four (4) of 2008, dated 19/12/2008 - referenced PMD 80/80/01 issued by the Ministry of Public Service; provided for the revised rates of duty facilitation allowance. The duty facilitation allowances in the circular included the following; night allowance, safari day allowance, transit allowance, out of pocket allowance, lunch allowance, dinner allowance, mobile telephone allowance, sitting allowance, honoraria, warm closing allowance, climatic clothing allowance, children allowance for foreign service officer training allowance and transport allowance.

I observed that a sum of UGX. 1,474,392,833 was paid to staff in respect of facilitation allowances. However, the facilitation allowance paid to staff was not categorized as per the guidelines above. Officers were paid facilitation allowance uniformly irrespective of their salary scales. I further noted that individual requisitions were not available, no activity reports were availed and cash sale receipts attached to support fuel requisition were done without justifying the journeys moved. Some officers on cross examination

denied having received the said funds. This is an indication that accountabilities may have been forged and funds lost through fraudulent accountability.

The Accounting Officer explained that the anomaly is a result of poor payment description on the system. The Accounting Officer further explained that all payments vouchers, the corresponding requisitions, accountabilities, and activity reports are all available for verification. I further verified the Management response and noted that it is not satisfactory as the concern was about paying the officers without following stipulated allowance rates and not specifying the period spent in the field.

I advised the Accounting Officer is to adhere to the circular standing instructions while paying duty facilitating allowances by specifically categorizing the payable allowance and amount involved.

- **Incompletely vouched expenditure**

Paragraph (1, 2 & 3) of the Public Finance Management Regulations, 2016 provides that where a voucher against which payment is made is lost, misplaced or inadvertently destroyed, the Accounting Officer of the vote that makes the payment shall notify the Secretary to the Treasury. After due enquiry, the Secretary to the Treasury is satisfied as to the circumstances of the loss, mislaying or destruction of the voucher and that payment was properly and correctly made, the Secretary to the Treasury may recommend to the Minister to authorize the payment to stand charged in the accounts. In addition, where the Secretary to the Treasury is not satisfied as to the circumstances of the loss, mislaying or destruction of the voucher, he or she shall recommend to the Minister the appropriate remedy to be taken.

I observed that UGX.1,143,976,850 was transferred from the Judiciary Department GoU account no.003010058000001 to the Judicial Studies Institute account no.9030013242991 operated at Stanbic Bank. A review of the bank statements revealed that the funds were credited on the Judicial Studies Institute account. By close of the financial 2017/2018 the Institute had a closing bank balance of UGX.320,134,607. However, apart from the bank statement, other records such as requisitions, the expenditure vouchers together with the supporting documents, activity reports, the cash book and the vote books were not availed for verification. In absence of the requisite documentation, I could not confirm whether the above funds were put to proper use.

The Accounting Officer explained that the supporting documentation are with the Executive Director, Judicial Training Institute (JTI). Efforts will be made to get the documentation from JTI to the Auditors for verification.

I further verified the Management response and observed that the reported incompletely vouched expenditure documents were unavailable. I advised the Accounting Officer to adhere to Paragraph (1, 2 & 3) of the Public Finance Management Regulations, 2015.

- **Irregular advances to personal accounts**

Paragraph 31 of the Public Finance Management Regulations, 2016 provides that except in the case of a payment in advance duly authorized under section 32(3) (d) of the Act, money shall not be paid to any person other than the amount due for the value of work certified to have been done or services certified to have been performed by that person.

I observed that a sum of UGX.801,436,615 was advanced to Judiciary staff through their personal bank accounts to undertake various operation activities. However, the period in which some officers purported to have implemented these activities overlap each other and they exceed the threshold of 21 days or per diems provided by the Uganda Public Service Standing Orders.

Out of the above figure a total of UGX.479,420,000 was paid to 4 officers in respect of allowances for implementing various activities within the year. However, it was noted that the amounts received by these officers were way beyond the amounts they would be ordinarily entitled within a financial year. Besides, lump sum money was paid to these officers in form of facilitation allowance, and the breakdown for the number of days used for each activity in the sequential period was not availed. The above flaws rendered the expenditure in question doubtful. In this regard, I was unable to confirm whether the amount involved was applied for the intended purpose. The practice of depositing huge sums of money to personal accounts exposes Government funds to risk of loss, since the department does not have any control over such funds deposited on personal accounts.

The Accounting Officer explained that funds for operations are approved on a quarterly basis by the Finance Committee. These funds have always been accounted for and accountabilities and activity reports are available for verification. Sometimes funds are not released on time, thus causing the seemingly overlap in days.

However in my view, the Accounting Officer's response was not satisfactory, as the issue was not only about accountability, but the general principle of advancing huge sums of money to staff personal accounts where he has no control and the lack of adequate justification in terms of which activities were to be done. I advised the Accounting Officer to undertake an extensive investigation into the accountability and where misuse is confirmed, recovery measures be initiated accordingly.

- **Increase in case backlog**

The Public Finance Management Act, 2015 section 45(3) requires an Accounting Officer to enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a financial year, submitted.

I observed that the trend of case backlogs increased by 9.2% overall, instead of the expected reduction.

| Court Level | Brought Forward | Registered | Completed | Pending | Case growth rate |
|-------------------------|------------------------|-------------------|------------------|----------------|-------------------------|
| Supreme Court | 125 | 39 | 72 | 92 | -26.4% decrease |
| Court Of Appeal | 7,348 | 1,346 | 1,289 | 7,405 | 0.8% increase |
| High Court | 53,627 | 32,195 | 22,679 | 63,143 | 17.7% increase |
| Chief Magistrates Court | 63,389 | 95,125 | 91,999 | 66,515 | 4.9% increase |
| Magistrate Grade I | 19,446 | 39,566 | 38,764 | 20,248 | 4.1% increase |
| Magistrate Grade II | 1,928 | 3,534 | 28 | 1,933 | 0.3% increase |
| Grand Total | 145,863 | 171,805 | 154,831 | 159,336 | 9.2% increase |

Source: The Judiciary Annual Performance Report FY2017/18.

There is a risk of case backlogs escalating to unmanageable levels, which negatively impacts on the objective of reducing case backlogs in the judicial system.

The Accounting Officer explained that the actual performance regarding case backlog clearance is based on the targets for the financial year 2017-2018 and the resources available. Other reasons for case backlog include; sessions receive inadequate funds, inadequate number of judges available to handle court sessions, low levels of automation and transcription machines. The strikes by Office of the DPP and Magistrates also affected performance and delay to replace retired staff.

I advised the Accounting Officer to liaise with other stake holders and funders including those involved with process of recruiting judges to ensure faster clearance of case backlogs.

- **Unauthorized procurements - UGX.7,247,112,408**

Section 58 (5 &7) of the Public Procurement and Disposal of Public Assets Act, 2003 provides that a procuring and disposing entity shall notify the Secretary to the Treasury and the Authority of any changes made to its procurement plan and submit the updated and approved plan to the Authority. In addition, procurement shall not be carried out outside the procurement plan except in cases of emergency situations.

I observed that a sum of UGX.7,247,112,408 was spent on the procurement of desktop computers, motor vehicles for judges, assorted furniture, motor cycles, water borne toilets and Microsoft ware. However the items purchased were not among those items listed on the approved procurement plan. This was done in contravention of the PPDA guidelines.

The Accounting Officer explained that they planned to purchase various transport equipment, computers and software, construction of waterborne toilet at Chief Magistrate Court Entebbe and the residence of the Chief Justice in the procurement plan. The vehicles and furniture for the newly appointed Judges and Deputy Chief Justice were purchased in line with the PPDA and approved by the MoFPED.

I further reviewed Management response and noted that the unauthorized procurements occurred and, an adjusted procurement plan for the financial year 2017/2018 was not availed for verification.

The Accounting Officer is advised to adhere to the stipulated PPDA regulations while undertaking procurements. Further, in future the Accounting Officer should ensure that adjusted procurement plans are approved by the Contracts Committee.

- **Inappropriate use of Quotation Method of Procurement UGX.371,049,525**

Paragraph 1.2 and 1.3 of the guidelines no.1 of 2014, provides that restricted domestic bidding or restricted international bidding shall be used if the estimated value of the works is greater than UGX.200,000,000 but does not exceed UGX.500,000,000. Similarly, Paragraph 1.3 provides that the quotation method shall be used if the estimated value of the works is greater than UGX.10,000,000 but does not exceed UGX.200,000,000.

I noted that JP Construction Services (U) Ltd was awarded a contract worth UGX.371,049,525 for rehabilitating the parking yard at the High Court premises, Kampala (PR 00164 17/18, as per LPO No. 6785). Out of the contract sum above, the contractor was paid a total of UGX.160,232,982 during the financial year 2017-2018 as evidenced by EFT No. 15252278 dated 2nd October 2017. However, the quotation method was used instead of restricted domestic bidding or restricted international bidding; contrary to the PPDA guidelines.

There is a risk of limiting competition thus affecting value for money.

Management explained that the local purchase order of UGX.191,181,461 for phase one of paving of parking yard at High Court premises covering rear yard and enclosed yard was within the request for quotation procurement method and did not require solicitor General clearance. As work was on going, the Judiciary expanded the scope to include front yard colas and extension in grass area. This was done to ensure compatibility and to continuity of the works by the same contractor in line with the PPDA Regulations. The total contract price was later submitted to Solicitor General and was cleared.

I further verified the Accounting Officers response and noted that it was un-satisfactorily as the reported inappropriate use of Quotation Method of Procurement occurred and copy of the said clearance by solicitor General and was not been availed for audit verification.

The Accounting Officer was advised to ensure competition for procurements above the thresholds in line with the PPDA guideline.

- **Diversion of Plea Bargaining and JLOS Activities funds - UGX.162,450,000**

Section 45 (1&2) of the Public Finance Management Act 2015, provides that an Accounting Officer shall control the regularity of and proper use of money appropriated to a vote, be responsible for authorizing any commitment made by a vote, and control the resources received, held or disposed of by or on account of a vote, and in respect of all resources and transactions put in place effective systems of risk management and internal controls.

I observed that a total of UGX.238,900,000 was transferred from the Judiciary GoU a/c and JLOS Programme a/c, to the Registrar High Court a/c no.9030005677261 to

implement Plea Bargaining and JLOS project activities. However, out of the above figure, a sum of UGX.162,450,000 was diverted to refund UNICEF money that had been advanced to the Judiciary to conduct a training in Child Friendly Processes in the Court. There is a risk of not achieving the intended objectives of conducting training in Child Friendly Processes in the Court as sponsored by UNICEF. There is also a risk of failure to implement the plea bargaining activities hence none adherence to the work plan. Co-mingling of funds is irregular.

The Accounting Officer regretted the failure to carry out the implementation of the critical training activity under UNICEF that would have promoted the welfare of children. However the plea bargaining activities which were carried out were in line with Judiciary's work plan.

I advised the Accounting Officer adhere to Section 45 (1&2) of the Public Finance Management Act 2015.

- **Non implementation of approved structure**

Paragraph A-c (4) of the Uganda Public Service Standing Orders 2010 provides that any approved post for which funds are provided in the budget shall be submitted to the relevant Service Commission for filling within one month. In case the post is no longer critical in relation to the mandate of the Ministry or Department or Local Government, the Responsible Officer shall seek authority from the Responsible Permanent Secretary to either trade off or freeze or abolish the post.

I noted that the Judiciary has an approved organization structure comprising of 4752 staff, out of which 1599 posts have been filled leaving a balance of 3153 posts vacant. This represents a staffing gap of 66%.

On the contrary, the posts for Magistrate GR.II, Senior Assistant Secretary, Principal Internal Auditor, Senior Internal Auditor, Internal Auditor, Assistant Computer Operator, Economist, Computer Operator, Assistant Accountant, Senior Inventory Management Officer, Senior Inventory Management Officer, Senior Clerical Officer, Copy Typist, Principal Personal Secretary and Askari were overstaffed by 184 people; as compared to the approved establishment.

The inconsistency in staff recruitment as compared to the approved establishment impacts negatively on service delivery as planned activities may not be implemented.

Basing on the Government ban on recruitment of new staff, staffing gaps in the Judiciary still exist.

The Accounting Officer was advised to continue engaging the Ministry of Finance, Planning and Economic Development and Ministry of Public Service to review the establishment; and also fill the vacant posts.



John F.S. Muwanga

AUDITOR GENERAL

KAMPALA

24th December, 2018

Appendix 1 – Budget implementation

| Vote Function output | Item Description | Planned Output | Amount Budgeted (UGX)'000 | Amount Released (UGX)'000 | Amount spent (UGX)'000 | Actual Output | Audit Remarks (for material out puts provide verification results) | Management explanation |
|---|--|----------------|---------------------------|---------------------------|------------------------|---------------|---|--|
| Disposal of Appeals in the Supreme Court (125101) | Criminal Appeals in the Supreme Court to be disposed off | 20 | 6,716,085 | 5,123,957 | 5,123,957 | 19 | Budget funding 76%, activity implementation 95% However, some of the Vote Function funds were divert and spent on; - Funds for office management for the Accounts section UGX.20,200,000. -Operational funds - Anti Corruption Division Account UGX.114,082,500 (EFT-14472702). -Accounts Department Inspection of courts UGX.80,885,000 (EFT-17355433) - Supply of office newspapers for Court of Appeal, Commercial Court, High Court, land Division and Family Court UGX.38,851,250 (eft-Various) | Management attributed the underperformance to: Inadequate Man Power; Lack of an enabling Law; Limited use of Courtroom Technology; Inadequate Court infrastructure; Lack of funds for the operationalization of new magisterial areas and High Court Circuits; and Delayed Roll out of new Innovation of Case disposal |
| | Civil Appeals in the Supreme Court to be Disposed | 15 | | | | 22 | Activity implementation 147% | |
| | Constitutional Appeals in the Supreme Court to be disposed off | 8 | | | | 0 | Activity implementation 0% | |
| Disposal of Appeals and Constitutional Matters in the Court of Appeal (125102) | Civil Appeals in the Court of Appeal to be Disposed off | 200 | 6,576,853 | 4,912,803 | 4,912,803, | 477 | Budget funding 75%, activity implementation 238% However, some of the Vote Function funds were divert and spent on: <ul style="list-style-type: none"> • Accounts Department inspection of courts UGX .103,485,000 (EFT- 17375948) • Operational Funds Account- various Chief Magistrate Courts UGX.163,200,000 (EFT - Various) • Various Accounts Department inspection of courts UGX.60,000,000 (EFT - Various) • Rent payment for other Courts UGX. 553,212,671 (EFT- Various) | Management attributed the underperformance to: Inadequate Man Power; Lack of an enabling Law; Limited use of Courtroom Technology; Inadequate Court infrastructure; Lack of funds for the operationalization of new magisterial areas and High Court Circuits; and Delayed Roll out of new Innovation of Case disposal |
| | Criminal Appeals in the Court of Appeal to be Disposed off | 400 | | | | 436 | Activity implementation 109% | |

| | | | | | | | | | | |
|---|--|------|--------------------|--------------------|-------------------|------|--|--|--|---|
| | Erection Appeals in the Court of Appeal to be Disposed off | 0 | | | | 81 | Implementation of unplanned activity | | | |
| | Constitutional Appeals in the Court of Appeal to be Disposed off | 20 | | | | 2 | Activity implementation 10% | | | |
| Disposal of Appeals and Suits in the High Court (125103) | Civil cases to be disposed of in the High Court | 4070 | 60,028,553, | 45,803,979, | 45,803,979 | 4964 | Budget funding 76%, activity implementation 122% However, some of the Vote Function funds were divert and spent on: | Management attributed the underperformance to: Inadequate Man Power; Lack of an enabling Law; Limited use of Courtroom Technology; Inadequate Court infrastructure; Lack of funds for the operationalization of new magisterial areas and High Court Circuits; and Delayed Roll out of new Innovation of Case disposal | | |
| | | | | | | | | | | <ul style="list-style-type: none"> • Rent payments for various Counts UGX.3,131,336,482 (EFT - Various) • Inspection Allowance on upcountry courts - Registrar High Court UGX.88,125,000 (EFT - 15648882) • Inspection Funds for the Department (Accounts) - Registrar High Court UGX.26,075,000 (EFT- 17636787) • Fuel and subsistence allowance for cleaning of IFMS Data Base for the Courts of Judicature - Registrar High Court UGX. 25,515,000 (EFT- 15114590) • Funds for training and operations for- Judicial Studies Institute UGX .480,000,000 (EFT- 15563297 & 14646224) • Supply of station wagon motor vehicle LPO 8005 - Motor care Uganda Limited UGX.42,659,808 (EFT - 18051414) • Mediation Workshops and Sessions -sensitization workshop and community outreach activities UGX.586,246,200 (EFT - various) • Operational funds for Chief Magistrates Courts UGX.1,352,316,315 (eft - Various) • Subscription for the Uganda Gazettes -Uganda Printing & Publishing Corporation UGX.269,606,777 (EFT - 17407588) • Procurement of 2000 No. A4 Diaries, A5 Diaries, 2000No. A5 Desk calenders, 2500No. A2 Wall calenders PR 00531, LPO 7512. UGX. 209,509,000 (EFT - 17296247) • Management and operations funds for Accounts Function across the Judiciary UGX .27,000,000 (EFT - 15340638) |
| | | | | | | | | | | |
| | Criminal cases to be disposed of in the High Court | 2984 | | | | 3388 | Activity implementation 113% | | | |
| | Family cases to be | 3561 | | | | 1885 | Activity implementation 53% | | | |

| | | | | | | | | |
|--|---|-------|--------------------|--------------------|-------------------|-------|--|--|
| | disposed of in the High Court | | | | | | | |
| | Land cases to be disposed of in the High Court | 2516 | | | | 2302 | Activity implementation 91% | |
| | Commercial cases to be disposed of in the High Court | 2397 | | | | 1357 | Activity implementation 57% | |
| | Ant-Corruption cases to be disposed of in the High Court | 572 | | | | 109 | Activity implementation 19% | |
| | International Crime cases to be disposed of in the High Court | 0 | | | | 9 | Implementation of unplanned activity | |
| | Execution and Bailiffs cases disposed of in the High Court | 0 | | | | 1257 | Implementation of unplanned activity | |
| | Indigent persons accessing legal aid | 600 | | | | 11772 | Activity implementation 1962% | |
| Disposal of Suits and Appeals in the Magistrate Courts (125104) | Cases to be disposed of at Chief Magistrate Courts | 60964 | 25,337,032, | 19,000,055, | 19,000,055 | 56263 | <p>Budget funding 75%, activity implementation 92%</p> <p>some of the money was diverted and spent on:</p> <ul style="list-style-type: none"> • Procurement of stations wagons for the newly appointed Justices and Judges PR0001162, LPO 7802 PR01396, LPO 7778 UGX.1,046,424,050 (EFT - 18014815) • Office rent for the supreme Court, Court of Appeal & Anti-Corruption Court UGX.902,383,499 (eft - 14995754, 16995976, 15581069, 17722006 & 15581216) • Facilitation of fixed assets verification exercise in different Courts UGX.94,731,865 (eft - 18366966) • External Painting of High Court UGX.71,744,154 (eft - 17028491) • Operational Funds for Registrar Commercial Court UGX.63,892,500 (eft - 15445606) • Operational Funds for Registrar Supreme Court UGX.115,195,000 (eft - 15581169 & 15445795) • Internal Audit operations and inspections of Chief Magistrates courts UGX.57,490,000 (eft - 17355433) • Operational Funds for JSI Judicial Studies Institute UGX.55,814,000 (eft - 17029029) • Operational funds for Registrar Commercial Court | Management attributed the underperformance to: Inadequate Man Power; Lack of an enabling Law; Limited use of Courtroom Technology; Inadequate Court infrastructure; Lack of funds for the operationalization of new magisterial areas and High Court Circuits; and Delayed Roll out of new Innovation of Case disposal |

| | | | | | | | | |
|--|--|-------|------------------|------------------|------------------|-------|---|---|
| | | | | | | | UGX.51,892,500 (eft - 14395704) | |
| | Cases to be disposed of at Magistrate G1 Courts | 54197 | | | | 29805 | Activity implementation 55% | |
| | Cases to be disposed of at Magistrate G11 Courts | 14678 | | | | 4571 | Activity implementation 31% | |
| Purchase of Motor Vehicles and Other Transport Equipment (125175) | One Cabin Pickup for an administrative Officer | 1 | 1,879,500 | 1,024,693 | 1,024,693 | 0 | Budget funding 54%, activity implementation 0% Instead funds were spent on: Part payment for supply and delivery of 07 vehicles to the Judiciary as per invoice no.159464 and LPO No. 6557, supply of one Toyota Land Cruiser PR 00140, LPO 6940, Inv. No. 00570, supply and delivery of 1 Station Wagon Motor Vehicle Reg. UG0765J PR 00851, LPO 7283, procurement of stations wagons for the newly appointed Justices and Judges PR0001162, LPO 7803 PR01396, LPO 7778 and procurement of stations wagons for the newly appointed Justices and Judges PR0001162, LPO 7803 PR01396, LPO 7778 UGX. 1,879,500,000. | Seven (7) Station Prado Wagon Motor Vehicles were purchased and handed over to Judges. |
| | Double Cabin vehicles for a Chief Magistrates | 4 | | | | 4 | Activity implementation 100% | |
| | Station wagon for Court of Appeal & High Court | 2 | | | | 7 | Activity implementation 350% | |
| | One Lorry for pool services | 1 | | | | 0 | Activity implementation 0% | |
| | Saloon cars | 2 | | | | 0 | Activity implementation 0% | |
| | Toyota Land Cruiser | 0 | | | | 1 | Implementation of unplanned activity | |
| | Station Wagon for Supreme Court. | 0 | | | | 1 | Implementation of unplanned activity | |
| | station wagon procured for Hon Deputy Chief Justice. | 0 | | | | 1 | Implementation of unplanned activity | |
| Purchase of Office and ICT Equipment, including Software (125176) | Desktop Computers (Computer set, accessories & Software) procured for Planning, Accounts, Communication, Estates, Assistant Secretaries and Systems Administrators | 100 | 461,000 | 108,817 | 108,817 | 2 | Budget funding 24%, activity implementation 2% However, funds were diverted and spent on: Procurement of stations wagons for the newly appointed Justices and Judges PR0001162, LPO 7803 PR01396, LPO 7778 UGX.352,183,014 (EFT - 18008289) and Renovation of Bugiri Magistrates Court UGX.21,176,600 (eft - 18366966). | Two desktop Computers and two laptops were purchased. Zero Courts networked due to limited funds |

| | | | | | | | | |
|---|--|----|----------------|----------------|----------------|---|---|------------|
| Purchase of Specialized Machinery & Equipment (125177) | 4 sets of Court Recording and Transcription Equipment; | 4 | 760,000 | 95,908 | 95,908 | 0 | Budget funding 13%, activity implementation 0% However part of the funds were diverted and spent on: Procurement of stations wagons for the newly appointed Justices and Judges PR0001162, LPO 7803 PR01396, LPO 7778 UGX. 393,251,609 (eft - 18008289), supply, delivery and installation of Generator at Mbarara High Court PR00697, LPO 7525 UGX. 67,041,346 (eft - 17750323), supply of furniture for Masindi High Court LPO 7868 UGX. 59,014,691 (eft- 18075638) and repair of the Solar system at Masindi High Court PR 00461, LPO 7157 UGX.12,121,371 (eft - 16511885). | No comment |
| | Photocopiers for 4 High Court Circuits; | 4 | | | | 1 | Activity implementation 25% | |
| | Photocopiers for 11 Chief Magistrates Courts; | 11 | | | | 0 | Activity implementation 0% | |
| | Solar Panels for 4 selected Courts. | 4 | | | | 1 | Activity implementation 25% | |
| | Installation of a Generator. | 0 | | | | 1 | Implementation of unplanned activity | |
| Purchase of Office and Residential Furniture and Fittings (125178) | Assorted furniture for Court of Appeal, High Court Headquarters, 4 High Courts, 4 Chief Magistrates Courts and 6 Grade 1 Courts procured and Distributed | 20 | 334,000 | 119,239 | 119,239 | 0 | Budget funding 36%, activity implementation 0% However funds were diverted and spent on: Assorted office furniture for Newly appointed Justices of the Court of Appeal and Judges of the High Court LPO 7838, supply and delivery of assorted furniture for Mukono High Court, assorted office furniture for Newly appointed Justices of the Court of Appeal and Judges of the High Court LPO 7838, Supply & Delivery of office Furniture to Mukono HC, supply of furniture for the Hon. DCJ's Chambers at High Court Kampala PR001084, LPO 7799, furniture for Justice Basaza Wasswa LPO 6838, office tables & chairs for Accounts Input section, five filing cabinets for Open Registry, furniture for the Hon. DCJ's Chambers at High Court Kampala PR001084, LPO 7799. furniture for the Hon. DCJ's Chambers at High Court Kampala PR001084, LPO 7799, supply of two orthopedic chairs for Magistrate's Court at Kampala City hall UGX. 291,400,000 (eft - Various) and Supply of 3No. Motorcycles for the Judiciary Security Personel UGX. 27,600,000 (eft - 17722150), Renovation of Bugiri Magistrates Court UGX. 7, 200 000 (eft - 18366966), Payment for supply of a work station for Registry and Planning PR 00434, LPO 7148 UGX. 7,799,999 (eft - 16645304) | No comment |

| | | | | | | | | |
|--|--|--------------------|-------------------|-------------------|-------------------|--------------------------|--|--|
| Construction and Rehabilitation of Judicial Courts (125180) | Makindye, Nebbi, Mubende, Kitgum and Buganda road Chief Magistrate Courts rehabilitated | 5 | 635,000 | 227,875 | 227,875 | Makindye Court renovated | Budget funding 36%, activity implementation 20% However funds were diverted and spent on: <ul style="list-style-type: none"> Supply of assorted furniture to various courts, offices and residences UGX.364,530,408 (EFT - Various) supply of station wagon motor vehicle LPO 8005 UGX. 48,722,200 (eft - 18051414) Renovation of Bugiri Magistrates Court UGX. 98,167,798 (eft - 18366966) Construction of a wall fence at Mbarara High Court PR 00521, LPO 7292 UGX. 21,322,600 (eft - 17355654) | Renovation for the Chief Justice's residence and Makindye Family Court was carried out. However, due to limited funds there was no rehabilitation of Mbarara Chief Magistrate Court |
| Capacity Building of staff in the Judiciary (125105) | Leadership Skills Development for 10 staff, Emerging Trends in Criminal & Civil Laws for 40 CMs & G.1s, Ethics & Integrity for 40 G.1s, Land Justice for 330 CMs & G.1s, Induction of staff; Judges and magistrates conferences Law Reporting and Documentation activities carried out | 420 | 6,585,940 | 4,763,067 | 4,763,067 | 90 | Budget funding 72%, activity implementation 21% However funds were diverted and spent on: <ul style="list-style-type: none"> High court circuits (Criminal Division) UGX. 72,882,500 (eft - 17603891) Court of Appeal criminal Session held at Mbarara UGX. 48,240,000 (EFT- 17375505) Out of Station Sessions UGX.261,200,000 (EFT - 17001825, 14980492, 17002476, 17001829, 17540319, 17001823 & 14980524) Support for High Court sessions for the month of May 2018 UGX.43,825,000 (EFT - 17722064) Replenishment of 3rd Qtr Management of Registries funds UGX.42,000,000 (EFT - 1651194) Photocopying and printing of Service Cards of Judiciary fleet of Vehicles UGX.35,000,000 (EFT - 18246742) Replenishment of Judiciary Headquarter Imprest UGX.20,000,000 (EFT - 16996407) Settlement of utility bills for various courts UGX.17,784,554 (EFTM- 17540153) | 4 Registrars, 31 Chief Magistrates and 106 Magistrates Grade I inducted; 22 Judges and Registrars trained in Counterterrorism, International and Transnational Crimes; 55 Chief Magistrates and 45 Magistrate Grade I trained in taking of evidence by Audio Visual Link; 10 Judicial Officers trained on Judicial Enforcement of Economic, Social and Cultural Rights; Meeting of Registrars and Chief Magistrates held, Reproductive Rights Round Table Discussion for Judges, Launch of the Gender Bench Book, Customised Training Programme on advanced Oil and Gas for Judges and Magistrates, Insolvency Training for Judges, Training of Trainers in Human Rights for Judges. |
| Judiciary Support Services (125106) | Courts facilitated with Operational funds; 206 vehicles & 141 Buildings maintained; Uniforms for staff provided; | Various Quantities | 21,273,774 | 15,542,096 | 15,542,096 | Various Quantities | Some planned activities were not implemented instead funds were diverted and spent on: Procurement of stations wagons for the newly appointed Justices and Judges PR0001162, LPO 7802 PR01396, LPO 7778 & LPO 8005 UGX. 1,769,656,167 (eft - 18014815, 18051414) | Operational funds to SC, COA, 20 HC Circuits, HC Headquarters, 41 CMS and 187 independent G1 Courts provided; 206 Vehicles and 56 motorcycles maintained; 141 Buildings (96 |

| | | | | | | | | |
|--|---|--------------------------------|------------------|----------------|----------------|--------------------------------|---|--|
| | HIV/AIDS policy implemented; 271 laptops, 100 desktops procured; 3 high courts connected to LAN/WAN; E-filing system developed | | | | | | | Judiciary owned and 45 rented buildings) maintained; Uniforms for Support staff provided; HIV/AIDS Workplace policy implemented. |
| Records Management Services (125120) | Records Management, Policies, procedures and regulation coordinated | The activity is not quantified | 340,719 | 255,412 | 255,412 | The activity is not quantified | Budget funding 75%, activity implementation xxxxxx% However funds were diverted and spent on: Funds for High Court Circuits and Division (in respect of Land Division)- Registrar Court of Appeal UGX.81,492,500 (eft - 17603882), consolidated staff allowances - Registrar High Court UGX.43,789,000 (eft - 16188183), Inspection of Up-Country Courts by Accounts and ICT UGX. 18,250,000 (eft - 16994889), Plea Bargain for the Month of March 2018 UGX.11,210,000 (eft- 17001689), Operational funds for the Chambers of the PJ UGX. 17,400,000 (eft - 14970355 & 14965337) and accounts office management Funds UGX. 29,700,000. | Data on staff compiled; Quarterly file census conducted. |
| Human Resource Management Services (125119) | Staff sensitized on Client Charter; Staff sensitized on HIV/Aids. Wage bill and Payroll, Staff recruitment & deployment, Staff welfare & Exit of Staff managed; Performance management enhanced; Staff uniforms & identity cards provided; HR Manual developed & popularized. | The activity is not quantified | 1,280,000 | 963,416 | 963,416 | The activity is not quantified | Budget funding 75%, activity implementation xxxxxx% However part of the money was diverted and spent on: <ul style="list-style-type: none"> • 20th Annual Judges Conference scheduled for 21st - 25th January 2018 UGX. 116,689,000 (eft - 16302533) • Allowances and fuel to magisterial areas for Accounts Inspection UGX.103,485,000 (eft - 16973435) • Accounts Department inspection and training of Accounts staff in courts UGX. 76,075,000 (eft - 17679443) • Funds for High Court Circuits and Division for April - June - June 2018 (In respect of Family Division) UGX. 53,592,500 (eft - 17603891) • Funds for State briefs, court interpreters, orderlies, Generator fuel and other contingencies, stationeries and toners ,Guards allow, top up on accommodation, Newspapers, water, tea, soda, and Transp. hire for support staff during a criminal Appeal UGX. 48,440,000 (eft - 15942362) • Hotel Services during the 20th Annual Judges conference UGX.42,904,083 (eft - 17028513) • fuel and subsistence allowance (drivers) during the | Payroll printed and bound. |

| | | | | | | | | |
|--|--|--|--|--|--|--|--|--|
| | | | | | | | Accounts routine inspection of Courts UGX.42,375,000 (eft - 14980493) <ul style="list-style-type: none"> • Fuel to facilitate accounts Inspection UGX.32,025,000 (eft - 14746814) • Fund for Validation of Asset owned by the Vote UGX. 22,630,000 (eft - 17603891) | |
|--|--|--|--|--|--|--|--|--|

FINANCIAL STATEMENTS