

THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE JUDICIARY FOR THE AUDIT YEAR ENDED DECEMBER 2025

OFFICE OF THE AUDITOR GENERAL
UGANDA

DECEMBER 2025

PREAMBLE

This report presents the findings and recommendations of the Auditor General on The Judiciary for the Audit year ended December 2025. The report is based on a comprehensive analysis of the evidence gathered from the audits undertaken during the year and is intended to provide stakeholders with a clear understanding of the key findings and conclusions of the Auditor General. The recommendations outlined in this report aim to support the entity in achieving its goals and objectives and to promote better service delivery.

This report has 5 sections:
Section 1 *contains the financial audit report for the year ended 30th June 2025,*
Section 2 *has key findings on compliance with the specified regulatory framework,*
Section 3 *highlights an evaluation of the entity's performance,*
Section 4 *summarises key findings arising from other audit engagements*
Section 5 *contains Appendices and the Financial Statements.*

Where only summaries have been included in this report, detailed reports have been issued separately.

Table of Contents

List of Acronyms iv
List of tables v
List of Appendices vi
SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE JUDICIARY FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025 1
Opinion 1
Basis for Opinion 1
Key Audit Matter 1
Emphasis of Matter 1
1.1 Outstanding Domestic arrears 1
SECTION 2: REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION 5
2.1 Review of procurement 5
2.1.1 Non-compliance with the reservation schemes 5
2.2 Management of Non-Current Assets 6
2.2.1 Non-revaluation of Judiciary assets 6
2.2.2 Controls to monitor non-current assets utilization 7
2.2.3 Delayed acquisition of land titles 7
2.2.4 Inconsistencies in acquisition and service dates 8
2.2.5 Inaccuracies in the assets register 9
SECTION 3: REPORT ON PERFORMANCE EVALUATION 11
3.1 Review of Budget Performance 11
3.1.1 Funding of the Strategic Plan 11
3.1.2 Review of the Implementation of the Strategic Plan 11
3.1.3 Readiness to implement NDP IV 13
3.1.4 Alignment of the entity's planning and budgeting instruments to NDP III 14
3.2 Warranting of funds/Revenue performance 15
3.2.1 Performance of Non-Tax Revenue 15
3.2.2 Performance of GoU warrants 16
3.2.3 Utilization of GoU Warrants 16
3.2.4 Implementation of funded activities 17
3.3 Service Delivery Assessment 20
3.3.1 Service delivery arising out of construction works 20
3.4 Case Management 25
3.4.1 Performance against Disposal Targets 25
3.4.2 Performance of mediation in the year under review 27
3.4.3 Performance of Plea bargaining in the year under review 29

3.4.4 Performance of Court case disposal timelines 31
3.4.5 Un-allocated cases in Court Case Administration System (CCAS) 31
3.4.6 Operationalization of gazetted Courts 32
3.5 The Electronic Court Case Management Information System (ECCMIS) 33
3.5.1 Failure to Integrate ECCMIS with Other Justice-Sector Systems 33
SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS 35
5.1 Audit of the Treasury Memorandum 35
5.2 Verification of Domestic Arrears 35
SECTION 5: APPENDICES AND FINANCIAL STATEMENTS 36
Appendix 1: Partially Implemented Activities 36
Appendix 2: Un implemented Activities 40
FINANCIAL STATEMENTS 42

List of Acronyms

SN	ACRONYM	MEANING
1.	**ADR**	Alternative Dispute Resolution
2.	**BFP**	Budget Framework Paper
3.	**Bn**	Billion
4.	**Cap**	Chapter
5.	**CCAS**	Court Case Administration System
6.	**CID**	Criminal Investigation Department
7.	**DLG**	District Local Government
8.	**ECCMIS**	Electronic Court Case Management Information System
9.	**EGP**	Electronic Government Procurement System
10.	**FY**	Financial Year
11.	**GFMIS**	Government Integrated Financial Management System
12.	**GOU**	Government of Uganda
13.	**ICD**	International Crimes Division
14.	**ICT**	Information Communication Technology
15.	**IESBA**	International Ethics Standards Board for Accountants
16.	**IFMS**	Integrated Financial Management System
17.	**INTOSAI**	International Organization of Supreme Audit Institutions
18.	**IPF**	Indicative Planning Figures
19.	**ISSAIs**	International Standards of Supreme Audit Institutions
20.	**LDC**	Law Development Centre
21.	**MDAs**	Ministries, Departments and Agencies
22.	**Mn**	Million
23.	**MoFPED**	Ministry of Finance, Planning and Economic Development
24.	**MTEF**	Medium-Term Expenditure Framework
25.	**NAA**	National Audit Act
26.	**NCA**	Non-Current Asset
27.	**NDP**	National Development Plan
28.	**NIRA**	National Identification and Registration Authority
29.	**NITA**	National Information Technology Authority
30.	**NLIS**	National Lands Information Systems
31.	**NPA**	National Planning Authority
32.	**NTR**	Non-Tax Revenue
33.	**ODPP**	Office of the Director of Public Prosecutions
34.	**PBS**	Programme Budgeting System
35.	**PFMA**	Public Finance Management Act
36.	**PIAP**	Programme Implementation Action Plan
37.	**PPDA**	Public Procurement and Disposal of Public Assets
38.	**PROCAMIS**	Prosecution Case Management Information System
39.	**PS/ST**	Permanent Secretary and Secretary Treasury
40.	**PWD**	Person With Disability
41.	**SMS**	Short Message Service
42.	**UCF**	Uganda Consolidated Fund
43.	**UGX**	Uganda Shillings
44.	**URA**	Uganda Revenue Authority

List of tables

Table 1: Showing details of the domestic arrears as at 30th June 2025..... 2
Table 2: Showing pieces of land without land titles 8
Table 3: Showing Inconsistencies in acquisition and service dates..... 8
Table 4: Showing assets with missing information..... 9
Table 5: Showing funding for the Strategic Plan for 2020/21-2024/25 11
Table 6: Showing Judiciary's Strategic Plan performance for FY 2024/2025.....12
Table 7: Showing activities that were partially implemented/not implemented.....12
Table 8: Showing performance of NTR.....15
Table 9: Showing performance of GoU warrants for FY 2024/25 16
Table 10: Showing performance of GOU warrants for FY2024/25 16
Table 11: Showing the under-utilisation of warrants.....16
Table 12: Showing the partially implemented activities.....17
Table 13: Showing the unimplemented activities.....19
Table 14: Showing the status of implementation of construction projects.....21
Table 15: Showing analysis of Case Clearance and Disposal Performance 25
Table 16: Showing the persistent case backlogs and low disposal rates 26
Table 17: Showing Court Performance for Mediation for FY2024/25 28
Table 18: Showing a Court Performance for Plea Bargaining for FY 2024/25 29
Table 19: Showing performance of case disposal.....31
Table 20: Showing the un-allocated cases in 5 selected CM Courts.....32
Table 21: Showing the number of operational courts against the gazetted courts. 32
Table 22: Extent of implementation of Parliamentary recommendations.....35

List of Appendices

Appendix 1: Partially Implemented Activities 36
Appendix 2: Un implemented Activities 40

SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE JUDICIARY FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

THE RT. HON SPEAKER OF PARLIAMENT

Opinion

I have audited the financial statements of the Judiciary for the financial year ended 30th June 2025, which comprise the Statement of Financial Position as at 30th June 2025, the Statement of Financial Performance, the Statement of Changes in Equity, and the Statement of Cash Flows, together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements of the Judiciary for the financial year ended 30th June 2025 are prepared, in all material respects, in accordance with Section 49 of the Public Finance Management Act (PFMA), Cap. 171, and the Financial Reporting Guide, 2024 as issued by the Accountant General.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Judiciary in accordance with the 1995 Constitution of the Republic of Uganda, the National Audit Act (NAA), Cap. 170, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, 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 opinion.

Key Audit Matter

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

Emphasis of Matter

Without qualifying my opinion, I would like to draw the readers' attention to the following matters which have been disclosed in the financial statements of the Judiciary;

1.1 Outstanding Domestic arrears

Section 20 (2) of the PFMA, Cap. 171 provides that a vote shall not take any credit from any local company or body unless it has no unpaid domestic arrears from a debt in the previous financial year and it has the capacity to pay the expenditure from the approved estimates as appropriated by Parliament for that financial year.

I noted that the Judiciary reported outstanding domestic arrears amounting to UGX.13.75Bn in its statement of financial position as at 30th June, 2025. The domestic

arrears relate to rent, motor vehicle repairs and capital Projects. Details are in the table below;

Table 1: Showing details of the domestic arrears as at 30th June 2025

Particulars	Balance brought forward as at 1st July 2024 (UGX Bn)	Amount paid during the year (UGX Bn)	New Arrears verified as at 30th June 2025 (UGX Bn)	Total Arrears as at 30th June 2025 (UGX Bn)
Rent	2.83	0.06	0.00	2.77
Utilities	0.00	0.00	0.00	0.0
Goods and services	10.39	0.17	0.61	10.83
Land, Property Plant and Equipment	0.15	0.00	0.00	0.15
Total	**13.37**	**0.23**	**0.61**	**13.75**

Source: Judiciary Financial statements for FY 2024/2025

In addition, a review of the approved budget estimates for the financial year 2024/2025 revealed that only UGX.227Mn was provided for settlement of domestic arrears. This provision was made against domestic arrears brought forward from the previous year of UGX.13.37Bn implying UGX.13.14Bn was not provided for in the budget.

The inadequate budgeting for the settlement of domestic arrears is likely to result in the continued accumulation of debt and exposes the Government to an increased risk of nugatory expenditure arising from potential litigation, including interest and legal costs. It is also an indication of the failure in the commitment control system.

The Accounting Officer explained that there was a downward trend of domestic arrears, declining from UGX.6.3Bn in FY2022/23 to UGX3.9Bn in FY2023/24, and further to UGX.0.61Bn in FY2024/25 due to deliberate efforts to avoid accumulation of arrears.

Management continued to lobby Ministry of Finance, Planning & Economic Development to avail funds to settle the outstanding arrears which led to provision of UGX.6.1Bn in FY2025/26 to settle outstanding arrears.

Recommendation

I advised the Accounting Officer to improve the commitment controls to avoid new arrears in subsequent financial years, as well as ensure that the outstanding arrears are settled in full once the appropriated funds are released.

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.

Management Responsibilities for the Financial Statements

Under Article 164 of the 1995 Constitution of the Republic of Uganda and Section 43 of the Public Finance Management Act (PFMA), Cap. 171, the Accounting Officer is accountable to Parliament for the funds and resources of the Judiciary.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the PFMA, Cap. 171 and for such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Judiciary's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless 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 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 judgement and maintain professional scepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of 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 Judiciary's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accounting Officer.

- Conclude on the appropriateness of the Accounting Officer'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 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 complies with the Government of Uganda Public Financial Management laws and regulations.

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 controls 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, communicate to the Accounting Officer all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated to 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 Section 18 (1) of the National Audit Act (NAA), Cap. 170, I report to you, based on my work described on the audit of Financial Statements that, except for the matters in Section 2, whose effect has been considered in forming my opinion on the financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.



Edward Akol
AUDITOR GENERAL
KAMPALA

27th December, 2025

SECTION 2: REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

The Office of the Auditor General conducted compliance audit on selected key subject matters.

The primary objective of the audit was to obtain sufficient and appropriate audit evidence to form a conclusion on whether the Judiciary complied with the relevant identified criteria.

My audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 4000)[1] on compliance auditing.

The areas of focus for the compliance review were;

- Procurement, Disposal and Contract Management.
- Management of Non-Current Assets.

Relevant audit criteria

The criteria for the audit were based on Acts of Parliament, regulations, and manuals/guidelines designed to ensure compliance with laws governing the Procurement, Disposal and Contract Management and Management of Non-Current Assets

These include;

- PPDA Act, regulations and guidelines
- PFMA, Cap. 171
- Treasury Instructions, 2017

Audit Methodology

My audit was conducted based on the information and records provided by the Judiciary.

In executing this audit, various approaches were applied, which included;

- Document reviews;
- Physical inspections;
- Interviewing relevant officials of the Judiciary and
- Analysing data provided.

Audit Findings

The material findings with respect to the compliance criteria for the applicable subject matters are as follows;

2.1 Review of procurement

2.1.1 Non-compliance with the reservation schemes

Paragraph 2 of the PPDA Guideline number 11 of 2024; Guidelines to promote participation of registered associations of women, PWDs requires an entity to reserve

[1] *ISSAI 4000* - Compliance Audit Standard

at least 15% of its annual procurement plan budget for awards to registered Associations of women, youth, and persons with disabilities.

I reviewed the entity's published procurement plan and noted that it did not indicate the procurements reserved for registered Associations as required by the guidelines. Consequently, no contract awards were made to the registered Associations.

The failure to reserve procurements for registered associations undermines the legislator's objective of promoting the participation of women, youth, and persons with disabilities (PWDs) in public procurement proceedings.

At the time of developing the Procurement Plan for 2024/2025, the items to be reserved in line with PPDA guideline 11 of 2024 including cleaning services and assorted stationary were already having framework contracts due to expire on the 30th of June, 2026. The entity while preparing the Procurement Plan of FY 2026/2027 will ensure that the requirement is implemented. Additionally, they entity already has some companies owned by women providing cleaning services and other supplies.

Recommendation

I advised the Accounting Officer to ensure inclusion of procurements reserved for registered Associations of Women, Youth, and PWDs in the published procurement plan.

Conclusion

The evidence obtained from the compliance audit of the Judiciary on the management of procurement subject matter is sufficient and appropriate to provide a basis for my conclusion.

Based on the work performed described in this report, except for the findings stated above, nothing has come to my attention that causes me to believe that the subject matter is not in compliance, in all material respects, with the relevant criteria.

2.2 Management of Non-Current Assets

2.2.1 Non-revaluation of Judiciary assets

Instruction 16.16.1 of the Treasury Instructions, 2017, requires that Government entities carry out revaluations on a regular basis. All items within a given class of assets shall be simultaneously revalued, and where revaluations are done on a rolling basis, the entire class must be completed within a short period as prescribed by the Accountant General.

A review of the Judiciary's asset management practices revealed that no revaluation of non-current assets has been undertaken in recent years. The assets continue to be recorded at historical cost without any adjustment to reflect their current fair values.

The Judiciary did not prioritize periodic revaluation and lacked a structured plan or budget allocation for the exercise, contrary to the requirements of the Treasury Instructions.

The failure to revalue assets undermines transparency, accountability, and the accuracy of financial reporting, leading to possible misrepresentation of the entity's asset base and value for money concerns.

The Accounting Officer explained that the Ministry of Finance, Planning & Economic Development recently adopted the accrual basis of accounting and the year in question is the base year. The Assets functions are still centralised much as the operations are decentralised. Therefore, revaluation will be done after Accountant General issues guidelines on re-valuation.

Recommendation

I advised the Accounting Officer to liaise with the Ministry of Finance, Planning and Economic Development to ensure regular revaluation and update of the asset register to reflect current fair values for accurate financial reporting and effective asset management.

2.2.2 Controls to monitor non-current assets utilization

Instruction 16.9.1 of the Treasury Instructions, 2017, requires the Accounting Officer to assess the overall performance of NCAs regularly and systematically for functionality, utilization, and physical and financial performance, with key performance indicators and targets developed based on appropriate benchmarks.

I noted that the Judiciary does not have an asset management policy. As a result, there was not documentation of the procedures for monitoring non-current asset utilization. Usage logs, downtime reports, and performance indicators were not maintained.

The absence of proper monitoring and reporting mechanisms increases the risk of underutilization, misuse, or neglect of NCAs.

The Accounting Officer explained that the Judiciary follows the Asset management Guidelines issued by the Accountant General and the Service Regulations among other legal and regulatory framework. A customized Asset Management Policy will however be developed as recommended.

Recommendation

I advised the Accounting Officer to establish, and implement an asset management policy with clear procedures for monitoring NCA utilization.

2.2.3 Delayed acquisition of land titles

Section 32(3) of the PFMA, Cap. 171, requires regular inspections of assets and inventories, with written reports on their condition.

From a review of ownership documents, it was noted that NCAs in the table worth UGX.0.43Bn lacked adequate security measures and in this case, Judiciary does not have land titles for its office buildings.

Table 2: Showing pieces of land without land titles

No.	Asset Number	Description	Tag Number	Net Book Value (UGX)
1	M1567588	Kabale	101 Kabale	0.01
2	M1567591	Soroti	101 Soroti	0.01
3	2066141	Special Permits - Leases Acquire		0.41
	Total			**0.43**

Source: Review of ownership documents at the Judiciary

The absence of adequate safety measures increases the vulnerability of NCAs to loss or damage.

The Accounting Officer explained that the Kabale High Court land (37.69ha) is on an old title registered in 2015 under Ndorwa District LG. The title was archived for subdivision and migration from the old information system to the new system in 2024. A separate title for Kabale High Court will be obtained after this process is complete.

The Soroti High Court land is part of Plot 14-16, Kennedy Square, Soroti. It is a leasehold title granted by Soroti District Land Board to Soroti Municipal Council for a 99-year term running from 26th March 2004. The Judiciary awaits change of proprietorship of the land title from Soroti Municipal Council to Soroti City and thereafter apply for a sublease for the Soroti High Court land.

Recommendation

I advised the Accounting Officer to closely monitor the ongoing processes and ensure that the land titles are applied for promptly once the respective procedures are finalized.

2.2.4 Inconsistencies in acquisition and service dates

Instruction 16.15.1 of the Treasury Instructions, 2017, prescribes the valuation basis for NCAs, while Instruction 16.17.1 requires separate depreciation of significant components. Instruction 16.16.1 mandates regular revaluations of all items in a class.

A review of the asset register revealed inconsistencies between the date of purchase and the date placed in service for several assets.

For instance, Light Vehicles - Pick Up double cabin was recorded with a date of purchase of 08/05/2024, yet a date placed in service of 30/09/2023, indicating that the assets were put into use before their recorded purchase dates. The table below refers;

Table 3: Showing Inconsistencies in acquisition and service dates

Sn	Asset Number	Description	Date of Purchase	Date Placed In Service	Cost (UGX Bn)
1.	1939486	Pick Up double cabin	08/05/2024	30/09/2023	0.14
2.	1893910	Pick Up double cabin	11/04/2024	30/09/2023	0.52
3.	530311	Pick Up double cabin	02/02/2023	31/03/2022	0.23
4.	530313	Pick Up double cabin	02/02/2023	31/03/2022	0.23
5.	530314	Pick Up double cabin	02/02/2023	31/03/2022	0.23

Sn	Asset Number	Description	Date of Purchase	Date Placed In Service	Cost (UGX Bn)
6.	R482872	Scanners	27/06/2025	01/07/2024	0.03
7.	R482874	Scanners	27/06/2025	01/07/2024	0.03

Source: Judiciary asset register from GFMIS for FY 2024/2025

These inconsistencies suggest weaknesses in the asset recording process and may lead to incorrect depreciation calculations and misstated asset values.

The Accounting Officer explained that MOFPED recently adopted the accrual basis of accounting as well as the use of the Fixed Asset Module. With the application of the Fixed Asset Module, the Accountant General integrated old data in the system and left the service date open. The System allows us to indicate the date of acquisition while the service date defaults automatically. Management undertakes to engage MoFPED for system improvement.

Recommendation

I advised the Accounting Officer to bring the matter to the attention of MOFPED and ensure that it is promptly corrected so that the assets register is accurately updated.

2.2.5 Inaccuracies in the assets register

Instruction 10.12.4 of the Treasury Instruction, 2017 requires all fixed asset acquired to be captured in the fixed asset module of the Government Financial Management Information (GFMIS)-IFMS.

Further, Section 32 (2) of the Public Finance Management Act, Cap. 171 states that every vote shall, using the format prescribed by the Accountant General, keep a register of the assets and the inventories of the vote.

I reviewed the asset register and noted that some assets had incomplete records such as the date of purchase and tag numbers. Key fields such as date of purchase, tag number, and asset classification are missing or inaccurately recorded as shown in the table below;

Table 4: Showing assets with missing information

S/N	Asset number	Item description	Department	Missing records
1.	502444	Desk	Chambers Dep Chief Justice	Tag number and date of purchase
2.	503841	Desk	Chambers Dep Chief Justice	Tag number and date of purchase
3.	502953	Desk	Court Of Appeal	Tag number and date of purchase
4.	527212	Drawing Board	Court Of Appeal	Tag number and date of purchase
5.	528981	Sculpture	Court Of Appeal	Tag number
6.	1888887	Station Wagon	High Court	Tag number
7.	1888888	Station Wagon	High Court	Tag number
8.	1888889	Station Wagon	High Court	Tag number
9.	1888891	Station Wagon	High Court	Tag number
10.	1888892	Station Wagon	High Court	Tag number

S/N	Asset number	Item description	Department	Missing records
11.	1888893	Station Wagon	High Court	Tag number
12.	1888894	Station Wagon	High Court	Tag number
13.	1888897	Station Wagon	High Court	Tag number
14.	1888887	Station Wagon	High Court	Tag number
15.	1888888	Station Wagon	High Court	Tag number

Source: Judiciary assets register for FY 2024/2025

The incompleteness of records such as date of purchase and tag number can lead to inaccurate depreciation values, and increases the risk of asset misappropriation.

The Accounting Officer explained that the Fixed Asset Module is a new application in the IFMIS to manage assets and staff are still familiarizing themselves with it. However, the process of upgrading the asset register to is ongoing.

Recommendation

I advised the Accounting Officer to ensure that all the missing information is updated in the assets register to maintain accuracy and completeness of data.

Conclusion

The evidence obtained from the compliance audit of the Judiciary on the management of non-current assets subject matter is sufficient and appropriate to provide a basis for my conclusion.

Based on the work performed described in this report, except for the findings stated above, nothing has come to my attention that causes me to believe that the subject matter is not in compliance, in all material respects, with the relevant criteria.



Edward Akol
AUDITOR GENERAL
KAMPALA

27th December, 2025

SECTION 3: REPORT ON PERFORMANCE EVALUATION

In accordance with Schedule 2 of the Public Finance Management Act, Cap. 171 on the presentation of financial statements, and Section 18 of the NAA Cap. 170, I undertook an evaluation of the Judiciary's performance in comparison with planned activities and outputs for the year as well as its mandate. This section presents the findings from the evaluation of the performance;

3.1 Review of Budget Performance

3.1.1 Funding of the Strategic Plan

Strategic plan funding estimates form a basis for allocation of Indicative Planning Figures (IPFs) by the Ministry of Finance, Planning and Economic Development to the entity. Accordingly, the strategic plan's annual funding forecasts are meant to inform the annual budget estimates for the entity.

Comparative analysis of Strategic Plan Cost Estimate and the Strategic Plan actual funding over the implementation period indicated underfunding with a 42% variance in the funding requirements t implement activities to deliver on the Strategic Plan objectives. Details are shown in the table below;

Table 5: Showing funding for the Strategic Plan for 2020/21-2024/25

Classification	Strategic Plan Cost Estimate (UGX Bn)	Actual funding (UGX Bn)	Variance (UGX Bn)	%age Variance
Recurrent - Wage	795.03	466.35	328.68	41
Recurrent - non- wage	1,737.22	1,047.76	689.46	40
Capital Development	507.26	246.72	260.54	51
Total	**3,039.51**	**1,760.83**	**1,278.68**	

Source: Judiciary Strategic plan for FYs 2020/2021 to 2024/2025

Underfunding affected implementation of activities and denied the entity from meeting its strategic objectives.

The Accounting Officer explained that the funding shortfall directly contributed to suboptimal performance across strategic objectives which ultimately limited the Judiciary's capacity to provide timely, accessible, and efficient justice.

Given the relevance of these partially and unimplemented activities, the Judiciary has prioritised and incorporated them with updated cost estimates into the sixth Strategic Plan (FY 2025/26–2029/30).

Recommendation

I advised the Accounting Officer to prioritise the rolled over activities for implementation once the required resources are availed.

3.1.2 Review of the Implementation of the Strategic Plan

An entity's Strategic Plan, which underpins the entity's mandate, forms a basis for the preparation and implementation of the annual work plans so as to deliver on the

entity's strategic and overall NDP objectives. The Strategic Plan also underpins the entity's mandate, upon which the Strategic Plan is developed.

A comparison of the entity's Strategic Plan, mandate and objectives therein indicated that the Judiciary performed as shown in the table below;

Table 6: Showing Judiciary's Strategic Plan performance for FY 2024/2025

Sn	Key Results Areas	Fully Achieved Indicators	Partially Achieved	Not Achieved	Total	% fully achieved
(a)	**Outcomes**					
1	Increased coverage of Judiciary services	2	1	1	4	50%
2	Increased productivity of Judicial officers	1	3	0	4	25%
3	Increased speed of case disposal	2	3	1	6	33%
4	Reduced lead times/ turnaround times in the disposal of cases	1	0	3	4	25%
5	Reduced case backlog in the court system	1	0	3	4	25%
6	Increased satisfaction of court users	1	0	0	1	100%
	Subtotal - Outcomes	**8**	**7**	**8**	**23**	**35%**
(b)	**Outputs**					
1	Strategic Objective 1	10	12	7	29	34%
2	Strategic Objective 2	9	23	3	35	26%
3	Strategic Objective 3	4	4	3	11	36%
4	Strategic Objective 4	20	9	0	29	69%
5	Strategic Objective 5	14	2	0	16	88%
6	Strategic Objective 6	4	0	3	7	57%
7	Strategic Objective 7	27	16	4	47	57%
	Subtotal - Outputs	**88**	**66**	**20**	**174**	**51%**

Source: Judiciary Annual Performance Reports from FY 2020/21-FY2024/25

As a result of the failure to achieve all indicators, several activities were either partially implemented or not implemented at all as listed below;

Table 7: Showing activities that were partially implemented/not implemented

SN	Activity details	Reason and comment
	Partially implemented activities	
1	ECCMIS rolled out to 59 Court stations	The Judiciary planned to enrol 59 court stations to ECCMIS, however, by the end of the strategic plan period only 31 court stations had been enrolled.
2	95 Court stations connected to the internet	The Judiciary planned to connect 95 court stations to internet, however, by the end of the strategic plan period only 55 court stations had been connected to internet. This was attributed to failure to realise the budgeted strategic plan budget.

SN	Activity details	Reason and comment
3	67 Breastfeeding and children's playroom established	Out of the planned 67 breastfeeding and children's playrooms, only 12 had been established by the end of the strategic plan period.
4	Provision of sign language and Braille services at all the 20 High Court circuits.	Out of the planned 20 High Court circuits, only three (3) provide sign language and braille services.
5	Digital court recording and transcription system rolled out to 41 Court stations	The Judiciary planned to roll out digital court recording and transcription system to 41 court stations, however, by the end of the strategic plan period only 11 court stations had been enrolled.
6	Accreditation of 640 mediators	As a way of strengthening the Alternative dispute resolution (ADR) mechanisms, the Judiciary planned to accredit 640 mediators. However, only 446 mediators had been accredited by the end of the strategic plan period.
7	The Judiciary communication strategy developed	The Judiciary planned to develop a communication strategy, however, by the end of the strategic plan period, the draft was before the Judiciary Council for approval.
	Un implemented activities	
8	8 Regional Courts of Appeal gazetted and operationalised	Only contracts for 2 (Mbarara & Gulu) were awarded by the time of expiration of the Strategic Plan.
9	4 Regional offices established and operationalised	The Judiciary planned to establish and operationalize 4 regional offices to reinforce capacity of the Inspectorate of Courts, however, none was established.

Source: Judiciary Overall 5th Strategic Plan progress performance report

The failure to ensure that all planned strategic objectives are met implies that the entity's ability to fully deliver on its mandate may be hampered.

The Accounting Officer explained that the failure to fully implement planned activities in the Judiciary's Fifth Strategic Plan (FY 2020/21–2024/25) was primarily due to a shortfall of UGX.1,278.68Bn (42% variance). This shortfall directly contributed to suboptimal performance across strategic objectives which ultimately limited the Judiciary's capacity to provide timely, accessible, and efficient justice.

Given the relevance of these under and unimplemented activities, the Judiciary has prioritised and incorporated them with updated cost estimates into the Sixth Strategic Plan (FY 2025/26–2029/30).

Recommendation

I advised the Accounting Officer to pursue different resource mobilisation strategies, including utilising savings from more efficiently implemented activities, during the new strategic planning period to ensure that there is adequate funding for all the strategic objectives to enable Judiciary effectively deliver on its mandate.

3.1.3 Readiness to implement NDP IV

Section 12 (6) of the PFMA, Cap. 171 requires that the entity's budget is consistent with the National Development Plan, the Charter of Fiscal Responsibility, and the Budget Framework Paper (BFP).

The annual budget shall be aligned with the entity's Strategic Plan, which shall also be aligned with the National Development Plan.

I noted that the entity had not finalized a new draft strategic plan aligned to the NDP IV by its commencement date of 1st July, 2025, resulting in delayed alignment with national priorities. However, at the time of exit meeting with the Judiciary, the draft had been finalised pending approval by Top Management.

A delay in completion of the new strategic plan compromises the entity's ability to align and effectively implement NDP IV interventions.

The Accounting Officer explained that the preparation of the new Strategic Plan was delayed because it required alignment with the Administration of Justice Programme Implementation Action Plans (PIAP) whose approval was delayed. The preparation of the PIAP involved engaging National Planning Authority and Parliament to have interventions that had been captured under the Governance and Security Programme to be moved to Administration of Justice Programme which delayed and subsequently extended the timeline beyond the targeted completion date. By the time of the audit, the draft Strategic Plan had been prepared in line with NDP IV objectives and the Administration of Justice PIAP and is pending approval by Top Management.

Recommendation

I advised the Accounting Officer to expedite the approval of the Strategic Plan by Top Management to ensure timely implementation.

3.1.4 Alignment of the entity's planning and budgeting instruments to NDP III

Section 12 (6) of the PFMA, Cap. 171 requires that the entity budget is consistent with the National Development Plan, the Charter of Fiscal Responsibility and the Budget Framework Paper (BFP) and that the annual budget shall be accompanied by the Certificate of Compliance report of the prior year issued by the NPA. Section 12(7) of the PFMA, Cap 171 provides that the annual budget shall also be accompanied by a certificate of compliance of the annual budget of the previous financial year issued by the National Planning Authority.

This alignment ensures accurate reporting of the outputs and outcomes planned in the NDP III, Program, and MDA plans. It also ensures the development of realistic financial and Business plans that facilitate effective allocation of resources according to the entity's activity priorities.

Review of the certificate of compliance for the entity's annual budget FY 2024/2025 assessment report issued by National Planning Authority (NPA) indicated that overall, the Judiciary's performance of the BFP and Annual Budget (results level assessment) was 57.7% compliant in relation to delivering NDPIII outputs through the use of corresponding output indicators. This performance was a regression from last year's performance of 82.8%.

This performance is attributed to the continued misalignment between planned NDP III budget and actual release which undercut its overall performance.

Failure to address issues identified affects the realization of the National Development Agenda and the NDP III objectives.

The Accounting Officer explained that the decline in compliance from 82.8% to 57.7% was due to the persistent misalignment between the planned NDP III budget allocations and actual budget releases received by the Judiciary during implementation. Despite careful planning and prioritization of activities aligned to NDP III objectives, the actual approved budget was less than the budget estimates. The overall government budget execution challenges and competing national priorities, contributed to reduced MTEF allocations and releases during implementation.

Recommendation

I advised the Accounting Officer to regularly monitor the alignment between the planned NDP budget allocations and actual budget releases, and where underfunding or re-prioritization of funds is confirmed revise the plans accordingly and focus on implementing the most critical objectives.

3.2 Warranting of funds/Revenue performance

3.2.1 Performance of Non-Tax Revenue

I reviewed the approved NTR estimates for the FY 2024/2025 and noted that the Judiciary budgeted to collect UGX.12.52Bn during the year but managed to collect UGX.12.20Bn representing a 97.4% performance as shown in the table below;

Table 8: Showing performance of NTR

Revenue source	Budgeted revenue (UGX Bn)	Actual revenue Earned (UGX Bn)	Variances (UGX Bn)
Administrative fees and licenses	4.68	2.91	1.77
Court fines and Penalties	0.18	0.21	(0.02)
Other fines and Penalties	7.51	8.87	(1.35)
Miscellaneous revenue	0.15	0.21	(0.06)
Total	12.52	12.2	0.33

Source: Judiciary draft Financial Statements for FY2024/25

Whereas the overall performance matched the budget, the under collection of administrative fees and licences by UGX.1.77Bn or 38% implies that there may have been weaknesses in budgeting for the revenue source.

The Accounting Officer explained that management will review the estimates to improve future performance.

Recommendation

I advised the Accounting Officer, going forward, to ensure that the planned review is conducted, supported by realistic assumptions and supporting data, to strengthen results in NTR forecasting and performance.

3.2.2 Performance of GoU warrants

During the financial year 2024/25, Parliament appropriated a total of UGX.442.26Bn constituting recurrent expenditure of UGX.379.25Bn (Wage UGX.108.82Bn and Non-wage UGX.270.43Bn), capital development of UGX.63.01Bn.

All the funds were warranted/realized as budgeted implying a 100% performance as shown in the table below;

Table 9: Showing performance of GoU warrants for FY 2024/25

Classification	Approved Budget (UGX Bn)	Revised Budget (UGX Bn)	Amount warranted (UGX Bn)
Recurrent (wage)	108.82	108.82	108.82
Recurrent (non-wage)	270.43	270.43	270.43
Capital Development	63.01	63.01	63.01
Total	**442.26**	**442.26**	**442.26**

Source: Judiciary Annual Budget Performance Report for FY 2024/25

3.2.3 Utilization of GoU Warrants

Out of the total warrants of UGX.442.26Bn received during the financial year, UGX.428.11Bn was spent by the Judiciary representing an absorption level of 97% as shown in the table below;

Table 10: Showing performance of GOU warrants for FY2024/25

Classification	Amount Warranted (UGX Bn)	Amount Spent (UGX Bn)	Unspent Balance (UGX Bn)	%age Amount spent
Recurrent (wage)	108.82	94.97	13.86	87%
Recurrent (non-wage)	270.43	270.17	0.25	99%
Capital Development	63.01	62.97	0.04	99%
Total	**442.26**	**428.11**	**14.15**	**97%**

Source: Judiciary Annual Budget Performance Report for FY 2024/25

Out of the UGX.14.15Bn that remained unutilised, UGX.13.86Bn (98%) was meant for the payment of salaries for newly recruited staff, while the remaining UGX.0.29Bn (12%) were residual balances on various expenses including pensions, property management, acquisition of furniture, securing land titles. The table below refers;

Table 11: Showing the under-utilisation of warrants

SN	Activity/expense	Amount (UGX Bn)	Audit Comment
1	Salaries	13.89	Planned recruitment was not concluded on time, resulting in the under absorption of salaries
2	Pension expenses	0.08	Residual balances
3	Property Management	0.04	Residual balances
4	Land	0.03	Residual balances
5	Others	0.10	Residual balances
	Total	**14.14**	

Source: Judiciary PBS reports and accountability records for FY 2024/25

Under-utilisation of funds implies that there were weaknesses in planning. In other instances, activities such as recruitment of staff were not undertaken during the year. As a result, the failure to fully utilise the availed funds may result in the failure to achieve the intended objectives for which funds were released.

The Accounting Officer explained that the unspent balances were mainly funds meant for salaries enhancement for non-judicial officers and the recruitment of staff. The enhancement of salaries was not approved by Cabinet and recruitment had not been completed by the Judicial Service Commission by the end of the Year. Engagements with Cabinet were on-going to enhance salaries for administrative and other staff of the Judiciary, and the Judicial Service Commission to fast-track recruitment continue.

Recommendation

I advised the Accounting Officer to continue engaging Cabinet on the issue of the salary enhancement for non-judicial officers. In addition, the Accounting Officer should include provision in the subsequent budget for the salaries of new staff under recruitment by the Judicial Service Commission.

3.2.4 Implementation of funded activities

I assessed the extent of implementation of activities for which funds were availed and utilised. A total of 32 outputs with 295 activities worth UGX.428.11Bn were assessed, and noted the following;

- Twenty-one (21) outputs with 178 activities and expenditure worth UGX.157.53Bn were fully implemented.

- Eleven (11) outputs with 117 activities worth UGX.270.58Bn were partially implemented. Out of the 117 activities, the entity fully implemented 92 activities, 19 activities were partially implemented, while 6 activities remained unimplemented.

a) Partially implemented activities

A total of 21 activities were partially implemented despite the release of the required funds as shown in the table below and detailed in **Appendix I;**

Table 12: Showing the partially implemented activities

Sn	Planned activity	Audit Comments	Management Response
1.	Procure and install solar systems at 9 Courts - 5 Grade one courts	• The Judiciary planned to procure and install solar systems at 9 Courts at a cost of UGX.480Mn. • However, only five (5) solar systems were procured and installed	• The funds budgeted could only enable us to procure 6 out of 9 systems due to the varying requirements at the different courts.
2	• Construction of Abim, Patongo and Karenga Magistrate Grade 1 Court buildings	• Patongo Magistrate Court was 100% complete, Karenga was	• Delays in Abim, Lyantonde, and Alebtong were due to lack of funds for pending

Sn	Planned activity	Audit Comments	Management Response
		at 95% and Abim was at 65%.	certificates caused by late fund releases. • Karenga Court has been completed and is expected to be handed over in January 2026
3	• Construction of Alebtong, Budaka and Lyatonde Chief Magistrate Court buildings	• Budaka was 100% complete, Lyantonde Chief Magistrate court was 80% complete and Alebtong was 55% complete.	• Completion of Lyantonde is expected in March 2026 • Delays in Alebtong due to lack of funds
4	• Construction of Soroti and Rukungiri High Court buildings	• Rukungiri High Court was 100% complete, Soroti High Court was at 85% complete.	• Construction of Soroti High Court has been delayed due to slow contractor progress and additional works, which await clearance by the Solicitor General
5	• Construction of Moyo, Karenga, Bukwo, Rubuguri and Buhwejju institutional houses	• Construction of Karenga institutional house was 95%, Moyo and Buhweju 50% complete, Bukwo 40% complete and Rubuguri at 10%.	• Houses at Karenga and Buhweju have been completed, while Moyo and Bukwo are 85% complete, with delays due to late payments. • The Rubuguri institutional house work is currently at the foundation stage and progressing according to schedule.
6	• Renovation of Chief Magistrates Courts in Moroto, Kamuli, Dokolo, Tororo, Entebbe, Kiboga, Mbale, Nabweru, Kapchorwa, Apac and Kabale.	• Renovations for Kapchorwa were 90% complete, Moroto 85% and Apac 35% complete. • Works were ongoing at Dokolo Chief magistrates court. • All the other renovation works were complete.	• Delays in Apac were caused by slow contractor performance; after written and verbal warnings, progress has improved. • Works in Kapchorwa, Moroto, and Dokolo have been completed
7	• Land titles processed and acquired	• The Judiciary planned to acquire 30 land titles but had secured only 25 by the end of the financial year	• The process could not be completed due to the delays by the Local Governments to issue offer Minutes.
8	• Develop a Judiciary Judgement Writing Tool	• The Judiciary planned to develop the Judiciary Judgement Writing Tool and UGX.562Mn was paid to the consultant on 18th June 2025.	• The Judgement Writing Tool has been developed and is pending training of users, deployment, and maintenance.

Sn	Planned activity	Audit Comments	Management Response
		• The project had only been partially implemented.	

Source: Judiciary PBS reports and accountability records for FY 2024/25

The partial implementation of planned activities implies that the intended objectives were not fully attained and delayed completion of Projects affects service delivery.

The Accounting Officer explained that the late release of funds under the Development Budget affected timely implementation of planned activities. The Vote did not receive funds under the Development Budget in quarter 1, and 40.96% of the Development Budget was released in quarter 4, affecting performance of infrastructure projects.

Partial disposal of cases was a result of several factors which included: the inadequacies among key justice agencies such as failure to produce witnesses in Courts and timely provision of forensic expert opinion by the Directorate of Government Analytical; the sensitive and complex nature of cases such as cases handled at International Crimes Division requiring more time and resources and the lack of Resident State Attorneys in several Magistrate Courts that affected timely disposal of criminal matters.

Partial implementation means that the intended objectives were not fully achieved. Delays in infrastructure projects and case disposal negatively affect service delivery and fulfilment of the Judiciary's overall mandate.

b) Un-implemented activities

I reviewed the implementation of the budget and observed that a total of seven (7) activities were not implemented despite receiving the funds. The table below gives the summary and details are in **Appendix II;**

Table 13: Showing the unimplemented activities

Sn	Activity	Audit Comments
1.	Construction of Busembatia, Nyarushanje, Rubuguri and Adwari Magistrate Grade One Court buildings	The Judiciary planned to construct the Busembatia, Nyarushanje, Rubuguri and Adwari Magistrate Grade One Court buildings at a cost of UGX.857Mn. By the end of the financial year, I noted that the construction works were yet to start.
2.	Construction of Mbarara and Gulu Regional Court of Appeal buildings	The Judiciary planned to undertake the phase 1 construction of the Gulu and Mbarara Regional Courts of Appeal Buildings and a contract was awarded at a cost of UGX.60Bn, out of which UGX.9Bn was advanced to the contractor. By the end of the financial year, works had not yet started.
3.	Construction of Mpigi, Hoima and Mukono-Annex High Court buildings	The Judiciary planned to construct the Mpigi, Hoima and Mukono-Annex High Court buildings at a cost of UGX.2.7Bn. Construction works at Hoima were pending allocation of land by Hoima DLG and works at Mpigi and Mukono were yet to start.

Sn	Activity	Audit Comments
4.	Construction of Amolatar, Nyarushanje, Katine and Bubulo Chief Magistrate Court buildings	The Judiciary planned to construct the Amolatar, Nyarushanje, Katine, Rakai and Bubulo Chief Magistrate Court buildings at a cost of UGX.3.1Bn. The budgeted funds were released and UGX.2.61Bn was advanced to contractors. However, by the end of the financial year, the construction works were yet to start.
5.	5 Justices of the Supreme Court inducted	The Judiciary planned to induct 5 Justices of the Supreme Court in the year under review. By the close of the financial year, the activity was not yet undertaken.
6.	7 Justices of Court of Appeal inducted	The Judiciary planned to induct 7 Justices of Court of Appeal in the year under review. By the close of the financial year, the activity was not yet undertaken.

Source: Judiciary PBS reports and accountability records for FY 2024/25

The non-implementation of planned activities implies that the intended objectives were not fully attained.

The Accounting Officer explained that late start of activities resulted from the delayed release of funds, which meant that the advance payment could only be made in the fourth quarter. Mobilisation then began, and construction commenced in the subsequent financial year.

Busembatia Court was replaced with Namutumba Chief Magistrates Court due to the Local Government's failure to conclude the land offer. In addition, the land offered for Hoima High Court was found to be unsuitable, and the Local Government had not yet provided an alternative as requested.

The induction of five (5) Supreme Court Justices and seven Court of Appeal Justices was initially affected by scheduled court sessions but has since been completed.

Recommendation

I advised the Accounting Officer to roll over the activities to be implemented in the financial year 2025/2026 for fulfillment of the Judiciary mandate.

3.3 Service Delivery Assessment

3.3.1 Service delivery arising out of construction works

I undertook procedures to confirm if activities implemented by the entity were implemented on time and were of acceptable quality, quantity, cost and functionality. I sampled six (6) activities with a total expenditure of UGX.6.744Bn.

Below is a summary of my findings;

Table 14: Showing the status of implementation of construction projects

SN	Activity details	Total expenditure (UGX Mn)	Summary of findings	Audit Remarks	Management Response
1.	Construction of Soroti High Court Start date: 15th May 2022 Initial completion date: 14th May 2023 Expired completion date: 14th July 2024	447	At the time of inspection in October 2025, the following observations were made; • Walling and roofing completed for the main building; tiling of washrooms and floor tiling ongoing, • Roofing for the storage building had not been completed, • Roofing for the holding cells was completed, pending plastering of the walls and installation of the toilets, • Electrical works were still ongoing, • Plumbing works were still on-going, • The door shutters were yet to be fixed, • The visitor's book was unavailable, limiting the traceability of site oversight, • There was no proof of ownership of land (Land title).	The contractor failed to meet the July 2024 deadline, adversely affecting the realisation of the anticipated benefits from using the Court buildings.	The completion of Soroti HC was extended to 3rd December 2025 but the contractor has not completed the works. The delay is due to slow progress of the contractor. Completion is expected in January 2026. The court building is being constructed on the same piece of land on which the CM court is and the land title is being transferred from the names of Soroti Municipality to Soroti City and then to ULC (Judiciary).
2.	Construction of Tororo High Court at Tororo City. End date: 01/09/2023 Extended completion date: 30th September 2025	636	At the time of inspection in October 2025, the following observations were made; • The construction of the holding cells had been started, • The plastering of the courtroom was still ongoing, • Roofing for the storage building had not been completed, • The screeding of the floor and fixing of the internal shutters was yet to be done. • The external finishes like plastering were yet to be started. • There was no proof of ownership of land (Land title).	There are delays in the completion of the project.	Contract for construction of Tororo high court effective start date was on 6th Jan 2024 and completion date is 6th Jan 2026. Progress of work is 70% complete. The delay has been caused by delayed payments. The titling process for the piece of land allocated to the Judiciary by Tororo District Local government to construct the

SN	Activity details	Total expenditure (UGX Mn)	Summary of findings	Audit Remarks	Management Response
					High Court is still ongoing. The District Land Board approved the request to process a freehold title and surveying was completed. According to the prints, the title is on Plot 19 Bukedi Road and measures approximately 0.161 hectares.
3.	Construction of a Chief Magistrate's Residence at Bukwo CM Court Start date: 9th May 2025 End date: 8th May 2026	174	• Plumbing installation, tilting and installation of sinks were still ongoing, • The construction of the VIP latrine and toilet and septic tank was ongoing, • The electrical works were still ongoing, • The external finishes like plastering were yet to be started. • Compound works had not been started. • There was no proof of ownership of land (Land title).	The contractor was on schedule, however, the construction was done on land where the Judiciary did not provide proof of ownership.	Construction of Bukwo is at 85% complete and ahead of schedule. Processing of land title was halted by the Chief Administrative Officer with claim that Judiciary had surveyed smore land than offered. The matter is yet to be resolved by the Registrar of titles in Mbale.
4.	Construction of Moyo Staff Residence at Moyo Chief Magistrates Court. Start date: 6th May 2025 Completion date: 6th November 2025	301	At inspection time October 2025, the house structure had been raised as per approved plans however, the following observations were made; • The plumbing installations had not been completed, • The electrical installations had not been completed, • The construction of the VIP latrine had not been completed, • The external works (compound) had not been started. • The wall fence had not been started as	The contractor was behind schedule.	Moyo staff house was at 65% complete as of October 2025. The delays were caused by variation to a boundary wall as opposed to chain link. Work is ongoing at 80% complete.

SN	Activity details	Total expenditure (UGX Mn)	Summary of findings	Audit Remarks	Management Response
			well. • At the time of the inspections, the contractor had abandoned site for a period of about one (1) month. • There was no proof of ownership of land (Land title).		
6.	Proposed Regional Court of Appeal at Gulu	4,500	The physical inspections carried out on 4th November 2025 revealed that the contractor was not on site and apart from the partial demolition of the existing structures, not even mobilisation had been done.	The Contractor was not on site at the time of inspection.	As of 4th Nov 2025, the site had just been handed over to the contractor on 30th October 2025 and the contractor was mobilising for work.
7.	Yumbe Chief Magistrates Court		<u>Operational challenges</u> At the time of inspection in October 2025, the following observations were made; • The station did not have enough furniture since the last time it received furniture was in 2008. • Cracks were identified on the ceiling of the courtrooms and administrative offices. • The roof was detached from the buildings and leaking whenever it rains especially for the courtrooms. • The one pit latrine shared by both staff and court users was full and the time of inspections. • The holding cells were in a bad shape since the toilets were not working. • The CCAS infrastructure was in	The Judiciary needs to consider undertaking renovations at Yumbe CM since last face lifting was done in 2008 and the Court was in a sorry state.	Renovation of the court was planned for this financial year 2025/26 and procurement is on-going at evaluation stage and this will include the solar power supply.

SN	Activity details	Total expenditure (UGX Mn)	Summary of findings	Audit Remarks	Management Response
			place though not working since 2023. • The solar system was not working for a period of about three (3) years.		
8.	Arua High Court		<u>Operational challenges</u> At the time of inspection in October 2025, the following observations were made; • The High Court building leaks especially the court registry, library and corridor connecting to the Judge's chambers. • The gutters are disconnected from the building. • The tiles were getting detached from the floor. • The front camera of the video conferencing facility was not working. • The High Court was using the same premises with the Chief Magistrate Court and congestion was noted. • The fire extinguishers were last serviced in the 2020 implying these were expired/ not working. • The High Court supports the Arua City Court with staff and other facilities like furniture, vehicles since the city was operationalized though not funded.	The Judiciary should address these challenges especially the under staffing at both Arua HC and City Court, major renovations and provision of facilities like vehicles and furniture.	Arua high court leakages and water supply issues to be addressed as emergencies in Quarter 3 of FY 2025/26 while comprehensive renovation is being planned for next FY 2026/27. The Judiciary is unable to plan for construction of Arua HC due to the insufficient budget ceiling in the medium term. The fire extinguishers are planned for service in Quarter 3 FY 2025/26. The Cameras have since been serviced.
	Total	**6,058**			

Source: Judiciary inspections for FY 2024/25

Delayed completion of construction activities/works delayed utilisation of the structures which impacts negatively on service delivery to the citizenry.

Recommendation

I advised the Accounting Officer to ensure completion of the construction projects to aid in the service delivery aspects of the Judiciary mandate.

3.4 Case Management

Article 126 of the Constitution of the Republic of Uganda vests the Judiciary with the mandate to adjudicate civil and criminal matters in a manner that promotes substantive justice. In FY 2024/25, the Judiciary allocated approximately UGX.205.5Bn to the Civil and Criminal Justice Sub-Programme to support case management across the Supreme Court, Court of Appeal, High Court, and Magistrates Courts. Efficient case disposal is therefore central to achieving the constitutional objective of expeditious justice.

3.4.1 Performance against Disposal Targets

A review of disposal performance showed that the Judiciary disposed of 259,331 cases against an annual target of 280,657, reflecting an achievement rate of 92.40% and a shortfall of 21,326 cases. While appellate courts surpassed their targets, the High Court and Magistrates Courts responsible for the bulk of the caseload fell short of planned outputs.

An assessment of case disposal against annual targets revealed mixed performance across court levels, as summarized below;

Table 15: Showing analysis of Case Clearance and Disposal Performance

Court level	budget	Target cases to dispose	Actual cases disposed	Variance	%age Archived	Audit remarks
Supreme court	8.72	136	160	24	117.65%	Target exceeded performance above planned capacity
Court of Appeal	13.06	1,288	2,286	1,058	177.57%	Target exceeded performance above planned capacity
High court circuits and divisions	99.13	66,705	60,359	-6,346	90.33%	Target not met
Magistrate courts	85.62	212,444	196,368	-16,076	92.43%	Target not met

Source: Judiciary annual performance reports for FY 2024/2025

Although the Judiciary registered improved clearance rates relative to prior years, I noted that the aggregate disposal performance (92.40%) fell below the annual target of 100%, resulting in 21,326 cases remaining undisposed across all levels. The shortfalls were most pronounced in the High Court and Magistrates Courts, which collectively account for approximately 90% of the caseload.

In addition to the performance gaps noted above, the audit identified several other issues affecting the effectiveness of the Judiciary's case management processes as detailed below;

a) Persistent case backlogs and low disposal rates

The audit established that the Judiciary continues to hold a substantial case backlog, with 46,181 cases pending for more than two years out of a total pending caseload of 190,793. The highest backlog ratios were recorded at the Court of Appeal (52.8%), Supreme Court (45.29%), and the High Court Circuits (33%), indicating sustained congestion at the upper levels of the justice system; As shown in the indicated below;

Table 16: Showing the persistent case backlogs and low disposal rates

COURT LEVEL	Under 1 year	Greater than 1 but less than 2 years	Between 2 and 5 years	Between 5 and 10 years	Above 10 years	Total Pending	Total Case Backlog	%age Backlog
Supreme Court	332	318	305	202	31	1,188	538	45.29
Court of Appeal/ Constitutional Court	2,893	3,147	3,285	2,658	813	12,796	6,756	52.8
High Court – Divisions	16,732	6,763	7,590	1,860	344	33,289	9,794	29.42
High Court – Circuits	23,127	12,278	13,261	3,598	579	52,843	17,438	33
Chief Magistrates' Courts	28,896	28,452	6,768	2,561	27	66,704	9,356	14.03
Magistrates' Grade I Court	13,787.00	7,887.00	2,142.00	157.00	0.00	23,973.00	2,299.00	9.59
Total	85,767	58,845	33,351	11,036	1,794	190,793	46,181	24.20

Source: Judiciary ECCMIS and CCAS records for FY 2024/2025

Despite interventions such as plea bargaining, mediation, small claims procedures, and partial automation, the backlog remains materially high.

Consistent backlogs affect service delivery and negatively impacts the citizenry.

The Accounting Officer explained that despite interventions such as plea bargaining, mediation, small claims procedure, partial Court automation, backlog remains materially high because of an insufficient number of Justices of the Supreme Court, Justices of the Court of Appeal and Judges of the High Court as compared to the existing Caseload.

In addition, Chief Magistrates' Courts and Magistrates' Grade I Courts have a critically limited number of non-Judicial Staff that facilitate Court Operations. A considerable number of Chief Magistrates' Courts and Magistrates' Grade I Courts also lack resident State Attorneys and Prosecutors which cripples handling of Criminal Cases.

Going forward, there is need for funds to recruit additional Judicial Officers and other staff at all levels. More still, the Judiciary as a member of the Administration of Justice Programme will continue advocating for recruitment of additional State Attorneys and Prosecutors.

Recommendation

I advised the Accounting Officer to ensure continued monitoring of the Judiciary performance and liaise with the relevant authorities to ensure recruitment of Judicial officers is undertaken in a bid to improve on performance.

b) Existence of cases pending beyond ten (10) years

Article 126 2(b) of the Constitution of the Republic of Uganda states that justice shall not be delayed.

Audit further revealed that within the overall backlog, 1,794 cases have remained pending for over ten (10) years, with the largest accumulation at the Court of Appeal (813 cases) and High Court Circuits (579 cases).

Interviews with some of the court staff indicated that the persistent backlog is attributed to the low staffing levels within the Judiciary.

Their persistence violates Article 126(2) (b) of the Constitution, undermines public confidence in the justice system, and worsens delays in the administration of justice.

The Accounting Officer explained that the Judiciary is prioritizing disposal of cases exceeding ten years, plans to develop real-time dashboards to track aged and dormant cases files, and conduct special sessions to clear the aged cases.

Recommendation

I advised the Accounting Officer to prioritize disposal of all cases exceeding ten years, strengthen monitoring and accountability for dormant files, and conduct special sessions to clear aged matters.

3.4.2 Performance of mediation in the year under review

Mediations as an Alternative Dispute Resolution mechanism is one of the innervations promoted by the judiciary to reduce case back log. Mediation refers to the process by which a neutral third party person facilities communication between parties to a dispute and assists them in reaching a mutually agreed resolution.

However, a review of mediation activities revealed low success rate as shown below;

c) Underutilization of Mediation

The audit established that the Judiciary has failed to effectively utilize mediation as a tool for backlog reduction and timely case disposal. Despite registering thousands of mediation cases during FY 2024/25, a significant proportion remains pending, particularly in higher courts.

This systemic underperformance demonstrates weak oversight, and a disregard for alternative dispute resolution mechanisms critical to expediting justice. The full distribution of registered, completed, and pending mediation cases by court level is provided in table below;

Table 17: Showing Court Performance for Mediation for FY2024/25

SN	COURT LEVEL	Mediation Category	Brought Forward	Registered	Completed	Pending
1.	Supreme Court	Civil	0	8	2	6
2.	Court of Appeal/ Constitutional Court	Civil	76	433	318	191
3.	High Courts (Circuits and Division)	Commercial	293	610	660	243
		Civil	559	1,515	1,296	778
		Family	166	1,275	1,066	375
		Land	400	1,130	831	699
4.	Chief Magistrate Courts	Commercial	21	137	127	31
		Civil	406	1,033	1,051	387
		Family	137	376	379	130
		Land	452	659	556	547
5.	Magistrate Grade 1 Courts	Civil	103	116	179	40
		Family	12	61	42	31
		Land	189	234	296	127
Total			**2,814**	**7,587**	**6,803**	**3,585**

Source: Judiciary Case Annual performance report for FY 2024/2025

The failure to complete mediation proceedings materially undermines the Judiciary's ability to reduce backlog, delays justice delivery, and erodes public confidence in the legal system.

The Accounting Officer explained that the Judiciary uses the Judicature (Mediation) Rules of 2013. The Rules are however under review and currently the process is at the level of submission to the Solicitor General for a no-objection to the proposed amendments. The Alternative Dispute Resolution (ADR) Registry shall ensure adherence to the timelines to the Rules for faster disposal of cases through mediation.

Recommendation

I advised the Accounting Officer to enhance supervision of mediation processes, and enforce compliance with mediation guidelines. Doing so will help reduce case backlog, improve the timeliness of justice delivery, and restore public confidence in the legal system.

d) Absence of a Framework for Deployment of Court Mediators

Article 126 (2) (b) of the Constitution requires the Judiciary to promote reconciliation as a key principle of administering justice.

However, I established that the Judiciary has no guidelines or framework specifying the number of mediators required per court, how mediators should be allocated relative to caseload, or how their utilization should be supervised. Deployment is ad hoc, undocumented, and inconsistent across the court system.

The absence of a deployment framework limits the Judiciary's ability to operationalize mediation, resulting in under-resourced courts, inefficient use of existing mediators, and avoidable case backlog. This undermines timely access to justice and weakens fulfilment of the constitutional duty to promote reconciliation.

The Accounting Officer explained that the development of the Court Accredited Mediators Roll is in final stages. The Roll is expected to enhance the understanding of the skillset available to the Judiciary and inform the development of Mediator Deployment Guidelines given their unique standing as non-employees of government.

Allocation of cases is managed by the various judicial officers at the respective court stations and they are well tooled and skilled to continue doing so.

Going forward, the Judicial Training Institute is placing emphasis on proper data capture and training pertaining to Court Annexed Mediators in line with their skilling and experience.

Recommendation

I advised the Accounting Officer to develop and enforce a formal mediator deployment framework that aligns mediator numbers to caseload, standardizes allocation criteria, and strengthens supervision of mediation activities.

3.4.3 Performance of Plea bargaining in the year under review

Plea bargaining is a formal criminal justice process provided for under the Judicature (Plea Bargain) Rules, 2016 where the prosecution and the accused with legal representation enter into a negotiated agreement in which the accused voluntarily admits guilt in return for a reduced charge, a reduced sentence, or another concession, subject to court approval.

Article 126 of the Constitution of Uganda states justice should be administered without delay and the Judiciary guidelines require all enrolled plea bargaining cases to be disposed promptly to reduce case backlog and ensure timely justice.

A review of the Judiciary performance reports revealed that in the financial year 2024/25, 2,107 inmates were enrolled for plea bargaining across 16 courts and prisons, with 1,571 cases disposed of, giving an overall success rate of 74.56%. While high-performing courts (Soroti, Kampala Remand, Mbarara) achieved nearly-full disposal, low-performing courts (Mbale, Kitalya, Lira, Masaka) had significantly lower success rates, demonstrating uneven implementation as shown in the table below;

Table 18: Showing a Court Performance for Plea Bargaining for FY 2024/25

SN	Court Name	Number of inmates Enrolled	Actual No. of Cases Disposed of	Success Rate (%age)
1.	Mbarara High Court	150	130	86.67
2.	Jinja High Court	150	133	88.67
3.	Mpigi High Court	150	123	82.00

SN	Court Name	Number of inmates Enrolled	Actual No. of Cases Disposed of	Success Rate (%age)
4.	Mbarara High Court	60	59	98.33
5.	Jinja High Court and Iganga High Court	113	75	66.37
6.	Soroti High Court	95	95	100.00
7.	Mbale High Court	110	70	63.64
8.	Kitaya Prison	310	118	38.06
9.	Soroti High Court	23	23	100.00
10.	Arua High Court	75	69	92.00
11.	Mbale High Court	171	46	26.90
12.	Iganga High Court	54	42	77.78
13.	Lira High Court	259	129	49.81
14.	Gulu High Court	-	174	
15.	Masaka High Court	205	103	50.24
16.	Kampala Remand Prison (Mengo CM, Makindye CM, Nakawa CM, Kira CM, Buganda Road CM, Nabweru CM, Nateete/Rubaga GI, City Hall GI, Goma GI, Nansana GI and LDC)	182	182	100.00
Total		**2,107**	**1,571**	**74.56**

Source: Annual performance report for the FY.2024/25

Leaving over 500 cases unresolved forces inmates to remain in detention unnecessarily, increases prison congestion, and delays trials, causing the Judiciary to fail on its core mandate of delivering fair and timely justice.

The Accounting Officer explained that it is noteworthy that the success rate was 74.5% of the registered cases. This was an improvement from the prior year's rate of 54.43% The low disposal rate in Mbale, Kitalya, Lira and Masaka camps can be attributed to the following reasons:

i. The voluntary nature of plea-bargain: suspects opt in and out depending on the offers and counter-offers made during the negotiations. This voluntary nature allows a high degree of autonomy over the outcome of plea bargains to the suspects and may have contributed significantly to the low levels of disposal in courts/camps highlighted. Sensitization and stakeholder engagements with ODPP, Prisons... continue with emphasis in the low performance areas to ensure higher success rates.

ii. Manpower: Depending on the available resources, plea bargain camps may have more or less judicial officers, state attorneys and defence attorneys. Thus despite high enrolment and given the fixed timelines for the camps to run, some enrolees may be left out. The Judiciary will ensure that all camps have adequate human resource to ensure clearance of all cases during a particular camp.

Furthermore, the Judiciary is going to enhance pot-camp follow up and facilitate any processes where necessary to ensure all enrolees appear before a judicial officer and have adequate representation to pursue bargains to the end.

Recommendation

I advised the Accounting Officer to ensure continued sensitization to all stakeholders on the use of Plea Bargaining in specific Courts in a bid to improve case clearance rates.

3.4.4 Performance of Court case disposal timelines

Case disposal refers to the time a court takes to conclude a matter, whether civil or criminal, through a judgment, ruling, or order that finally resolves the dispute. Timely disposal of cases is essential for the administration of justice, ensuring matters are concluded within statutory and Judiciary performance timelines, and thereby upholding the constitutional right of all parties to a fair and speedy hearing.

The table below shows the performance of case disposal across court levels for FY2024/25, highlighting the average lead times for both civil and criminal cases compared to the established statutory performance targets;

Table 19: Showing performance of case disposal

SN	Court Level	Average Target Lead Time (Days)	Civil Average Lead Time (Days)	Criminal Average Lead Time (Days)	Actual performance
1	Supreme Court	1,088	767	1,409	2,176
2	Court of Appeal/ Constitutional Court	1,737	1,024	2,450	3,474
3	High Courts (Circuits and Division)	523	467	579	1,046
4	Magistrate Courts	394	482	306	788
	Total	935	685	1,186	1,871

Source: Judiciary case Annual performance Reports for FY 2024/2025

An analysis of the above performance data revealed the following key observations on case disposal across the various court levels:

3.4.5 Un-allocated cases in Court Case Administration System (CCAS)

Article 126 (2) (b) of the Constitution of the Republic of Uganda states that justice shall not be delayed.

The Judiciary is implementing Electronic Court Case Management Information System (ECCMIS), however, as a result of implementation delays, a number of courts are still using the Court Case Administration System (CCAS).

From the review of the reports from CCAS, I noted that for the sample of 5 courts, 904 cases remained unallocated to Judicial Officers implying that these may not be attended to in the near future as shown in the table below;

Table 20: Showing the un-allocated cases in 5 selected CM Courts

No.	Court	No. of un-allocated cases	Remark
1	Masaka CM	877	These cases have been in the system for a period between 159 and 7,971 days. I noted that out of 887 cases, 811 cases have in the system for more than a year.
2	Ibanda CM	16	These cases have been in the system for a period between 174 and 2,065 days. I noted that out of 16 cases, 14 cases have in the system for a period of more than two (2) years.
3	Mubende CM	6	These cases were entered in the system on 1st December 2025 and the allocation of a judicial officer had not been done.
4	Mpigi CM	3	These cases have been in the system for a period between 167 and 321 days and they have remained unallocated.
5	Tororo CM	2	These cases have been in the system for a period between 182 and 203 days and they have remained unallocated.
	Total	**904**	

Source: Analysis of the CCAS Case status reports for the selected CM Courts

Prolonged delays in allocation of cases does not only contravene Article 126 of the Constitution of Uganda that requires justice be administered without delay but also undermines public confidence in the justice system.

The Accounting Officer explained that the effective use of Court Case Administration System (CCAS) is critically hampered by inadequate staff, unreliability of power and slow internet in some Courts which affects real time update of the system. The challenge will be solved when additional staff are recruited at all levels; alternative power supply is availed; and internet speeds are improved.

Recommendation

I advised the Accounting Officer to liaise with the relevant authorities and stakeholders to address the staffing shortages, as well as the power and internet challenges, to ensure that the CCAS is effectively utilised and delivers maximum value for money.

3.4.6 Operationalization of gazetted Courts

Article 129 (1) of the Constitution of the Republic of Uganda states that judicial power of Uganda shall be exercised by the courts of Judicature.

I assessed the level of operationalisation of courts and observed that only 269 courts had been established and operationalized out of the 900 courts gazetted representing a 30% level of the operationalisation. The table below refers;

Table 21: Showing the number of operational courts against the gazetted courts.

No	Court level	No. of courts by Gazette	No. of Operational Courts by Court Level	%ge operational
1	Supreme Court	1	1	100

No	Court level	No. of courts by Gazette	No. of Operational Courts by Court Level	%ge operational
2	Court of Appeal/ Constitutional Court	1	1	100
3	High Courts Divisions	7	7	100
4	High Courts Circuits	38	29	76
5	Chief Magistrates' Courts	157	91	58
6	Grade I Magistrates' Courts	696	140	20
	Total	**900**	**269**	

Source: Judiciary Statistical report on Court Performance for FY 2024/2025

Failure to operationalise the gazetted courts may result in limited judicial capacity and geographical spread, which negatively impacts the accessibility of judicial services and hinders the timely and swift dispensation of justice.

The Accounting Officer explained that the limited funding to establish the necessary infrastructure like court premises, equipment, meet operational and human resource expenses remains a big challenge to realizing the goal of operationalising all the gazetted courts. The Judiciary requires UGX.800bn to optimally operate the currently operational courts, but this funding target, which the Government had expected to achieve by the FY 2024/25 has not yet been met.

Despite the funding challenge, the Judiciary was able to operationalize several high court circuits during the FY including Wakiso, Patongo, Lugazi, Kumi and Entebbe High Courts.

Recommendation

I advised the Accounting Officer to continue engaging with the relevant government authorities and development partners to mobilize the required funding, and to prioritize the operationalization of gazetted courts based on strategic need.

3.5 The Electronic Court Case Management Information System (ECCMIS)

3.5.1 Failure to Integrate ECCMIS with Other Justice-Sector Systems

The Judiciary's digital transformation framework requires ECCMIS to interface with key justice- sector systems such as PROCAMIS (ODPP), Police CID systems, and Prisoners' management systems to support seamless end-to-end case management.

However, audit revealed that ECCMIS operates in isolation, with no active integration between the Judiciary and the other key administration of justice institutions. As a result, critical information including arrest records, charge sheets, remand status, committal files, and prosecution updates continues to be exchanged manually through physical files, emails, and phone calls.

This lack of interoperability causes frequent delays in case processing, inconsistencies between institutional records, and repeated adjournments as courts wait for information that should be transmitted electronically. The gap undermines the

Judiciary's ability to deliver efficient, coordinated, and timely justice, contrary to the objectives of automation.

The Accounting Officer explained that the ECCMIS has so far been integrated with URA for E-Payment of Court Fees and with the NITA-U SMS Gateway for purposes of sending ECCMIS Alerts and notifications via SMS.

Other integrations are on-going through the Government Integration Platform (UG-Hub) and those under final tests include Integration with NIRA and the National Lands Information Systems (NLIS).

The other Justice Sector Systems like PROCAMIS (ODPP) and Prisons exhibited lack of readiness of the integration data exchange Interfaces to support the Integration with ECCMIS hence affecting the implementation. For example, ODPP is still upgrading their PROCAMIS and ran a Tender advert for the Upgrade and Maintenance Of The Prosecution Case Management Information System (PROCAMIS) on 24th June, 2025.

Recommendation

I advised the Accounting Officer to continue liaising with other key players to ensure readiness such that they all prioritize the full integration of ECCMIS with PROCAMIS, Police CID systems, Prisoner management system and other systems to ensure real-time data sharing and eliminate manual bottlenecks in the administration of justice chain.

SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS

In accordance with the requirements of the National Audit Act, Cap. 170, I carried out the following other audit in the entity as highlighted below;

5.1 Audit of the Treasury Memorandum

In accordance with Section 12 (f) of the National Audit Act, Cap. 170, I conducted an audit of the Treasury Memorandum on the report of Parliament on the Report of the Auditor General for the financial year 2021/22 and issued a separate report as a result of this audit. The summary of the extent of implementation of the Parliamentary recommendations by the Judiciary is summarized in table below;

Table 22: Extent of implementation of Parliamentary recommendations

Detail of the Treasury Memorandum	Number of Parliamentary Recommendations in the Treasury Memorandum	Number of recommendations		
		Fully Implemented (B)	Partially Implemented (C)	Not implemented (D)
Treasury Memorandum of the Report of the Public Accounts Committee - Central Government for the Financial Year 2021/22.	15	5	8	2

Source: OAG audit of the Treasury Memoranda

I issued the details of my findings and conclusions in a separate report, which was submitted to Parliament.

5.2 Verification of Domestic Arrears

In addition to the concluded audit engagements stated above, this office is conducting a comprehensive verification of domestic arrears across all Ministries, Departments, Agencies, and Local Authorities. The objective is to determine the accurate stock of domestic arrears for the Government. Detailed procedures have been designed to ensure that the Government's position on domestic arrears is accurately reflected. The detailed findings will be published separately.



Edward Akol
AUDITOR GENERAL
KAMPALA

27th December, 2025

SECTION 5: APPENDICES AND FINANCIAL STATEMENTS

Appendix 1: Partially Implemented Activities

Sn	Budget Output	Amount warranted (UGX Bn)	Amount spent (UGX Bn)	Activity	Audit Comments	Management Response
1.	000003 Facilities and Equipment Management	27.71	27.68	Solar systems procured and installed at 9 Courts - 5 Grade One Courts (City Hall, Kagoma, Kakira, Amolatar and Bugemb and 4 Chief Magistrates Courts (Kira, Yumbe, Koboko and Patongo)	The Judiciary planned to procure and install solar systems at 9 Courts at a cost of UGX.480Mn by the end of the financial year. However, only 5 solar systems were procured and installed leaving the four (4) courts remained unattended to.	The funds budgeted could only enable us to procure 6 out of 9 systems due to the varying requirements at the different courts.
2.	000017 Infrastructure Development and Management	42.87	42.32	Construction of Abim, Patongo and Karenga Magistrate Grade 1 Court buildings completed	The Judiciary only completed Patongo Magistrate Grade 1, Karenga was at 95% completion and Abim was at 65%. Delayed completion of projects affects service delivery.	The delays in Abim were caused by lack of funds to settle pending certificates due to late release of funds. Karenga Court has since been completed and expected to be handed over in January 2026.
				Construction of Alebtong, Budaka and Lyatonde Chief Magistrate Court buildings completed	Judiciary only completed and handed over Budaka Chief Magistrate Court building, Lyantonde was at 80% completion and Alebtong CM was at 55% level of completion.	The delays in Lyantonde and Alebtong were caused by lack of funds to settle pending certificates due to late release of funds. Completion of Lyantonde is expected in March 2026.
				Construction of Soroti and Rukungiri High Court buildings completed	I noted that the construction of Rukungiri High Court had been completed and handed over, however, the construction of Soroti High Court was at 85% completion level.	Construction of Soroti High Court has delayed due to slow progress of the contractor and the need for additional works. The additional works await clearance by Solicitor General.
				Chief Magistrates Courts renovated (Moroto, Kamuli, Dokolo, Tororo,	Renovation of Kamuli, Mbale, Nabweru, Tororo, Kiboga and Entebbe Chief	Works in Kapchorwa, Moroto and Dokolo were completed.

Sn	Budget Output	Amount warranted (UGX Bn)	Amount spent (UGX Bn)	Activity	Audit Comments	Management Response
				Entebbe, Kiboga, Mbale, Nabweru, Kapchorwa, Apac and Kabale.	Magistrates Courts completed while Kapchorwa was at 90% completion, Moroto at 85% completion, Apac at 35% completion and emergency works were being undertaken at Dokolo CM.	The delays in Apac were due to the contractor being generally slow. The contractor was warned both in writing and verbally and has since made good progress.
				Land titles processed and acquired	The Judiciary planned process and acquire land titles for 30 different pieces of land. However, only 25 land titles had been acquired by the end of the financial year.	The process could not be completed due to the delays by the Local Governments to issue offer Minutes. Completion of these processes continues to be followed up closely.
				Moyo, Karenga, Bukwo, Rubuguri and Buhwejju institutional houses constructed - Phase 1	I noted that the construction of Karenga institutional house was at practical completion stage (95%), Moyo and Buhweju at roofing stage (50%), Bukwo at ring beam level (40%) and Rubuguri at mobilisation stage (10%).	Houses at Karenga, and Buhweju are completed while the Moyo and Bukwo houses are at 85%. Completion was affected by delayed payment. The Rubuguri institutional house contract was combined with the construction of the court building. The contract is two years and signed in June 2025. Work is at foundation stage and progressing as per the work schedule.
3.	000019 ICT Services	26.24	25.98	The Judiciary Judgement Writing Tool developed	The Judiciary planned to develop the Judiciary Judgement Writing Tool for UGX.562Mn was paid to the consultant on 18th June 2025 towards the project. The activity was partially implemented by the close of the financial year.	The Judgement Writing Tool has been developed. The Tool is pending training of users, deployment and maintenance.
4.	610010 Disposal of cases at	4.86	4.48	Criminal Cases disposed of	The Judiciary planned to dispose off 2,195 cases in the financial	The causes of not meeting the target were complexity of

Sn	Budget Output	Amount warranted (UGX Bn)	Amount spent (UGX Bn)	Activity	Audit Comments	Management Response
	Criminal Division				year under review. However, despite the Judiciary realizing the entire budget and the 100% absorption, only 1,341 cases were disposed off implying 854 cases were not handled.	cases with high number of witnesses and insufficient number of State Attorneys.
5.	610011 Disposal of cases at Family Division	4.61	3.93	Family Cases disposed of	The Judiciary planned to dispose off 10,098 cases in the financial year under review. Only 7,765 cases were disposed off implying 2,333 cases were not handled.	During the year, the amendment to the Succession Act led to over receipt of 2000 applications which had to be handled urgently. This affected the handling of the cases that were pending before the court.
6.	610012 Disposal of cases at High Court Circuits	50.78	50.72	Cases in the High Court Circuits disposed of	The Judiciary planned to dispose off 36,153 cases in the financial year under review. Only 30,013 cases were disposed off implying 6,140 cases were not handled.	There is a shortage of State Attorneys and Prosecutors in upcountry districts which affected disposal of the number of targeted cases.
				Criminal Cases disposed of	The Judiciary planned to dispose off 10,260 cases in the financial year under review. Only 9,077 cases were disposed off implying 1,183 cases were not handled.	
				Land Cases disposed of	The Judiciary planned to dispose off 9,668 cases in the financial year under review. Only 7,716 cases were disposed off implying 1,952 cases were not handled.	
7.	610013 Disposal of cases at International Crimes Divisions	5.88	5.40	International Crimes Cases disposed of	The Judiciary planned to dispose off 105 cases in the financial year under review. Only 66 cases were disposed off implying 39 cases were not handled.	The Kwoyelo case was so complex and took a lot of time. It is also a case that required Judges leaving the Division to Gulu handling just one file. This impacted on handling of other cases.

Sn	Budget Output	Amount warranted (UGX Bn)	Amount spent (UGX Bn)	Activity	Audit Comments	Management Response
						All cases in ICD have to go through the pretrial process which in essence also a full trial that is not accounted for as a completed case. Mandatory rigorous pretrial process. Cases are complex involving many accused persons and languages.
8.	610015 Disposal of cases at Magistrates Courts	84.78	83.67	Cases disposed of at the Chief Magistrates' Courts	Out of the planned 139,396 cases to be disposed off, only 129,354 cases were disposed off implying that 10,042 cases were partially or not handled at all.	The Magistrate Grade I courts have a very limited number of accredited mediators to facilitate mediation. Training of additional mediators in ongoing to strengthen the courts' capacity to handle more mediation cases.
				A total of 212,588 Cases disposed of at the Magistrates' Courts	Out of the planned 212,588 cases to be disposed off, only 196,526 cases were disposed off implying that 16,062 cases were either partially or not handled at all.	
				Cases disposed of at the Magistrate Grade 1 Courts	Out of the planned 73,192 cases to be disposed off, only 67,014 cases were disposed off implying that 6,178 cases were either partially or not handled at all.	
				Cases disposed of through mediation at the Magistrate Grade 1 Courts	Out of the planned 701 cases that were to be disposed of through mediation, only 320 cases were disposed off implying that 381 cases were either partially or not handled at all.	
9.	610016 Disposal of cases at Supreme Court	8.72	7.81	Constitutional Cases disposed of	The Judiciary planned to dispose off 24 constitutional cases. Only 5 cases were disposed off implying that 19 cases were either partially or not handled at all.	The Court was not able to raise coram for a number of cases because some Justices who sat in the Constitutional Court were elevated to the Supreme Court making it impractical to raise

Sn	Budget Output	Amount warranted (UGX Bn)	Amount spent (UGX Bn)	Activity	Audit Comments	Management Response
						coram of seven justices for particular cases.
	Total	**256.45**	**251.99**			

Appendix 2: Un implemented Activities

SN	Budget Output	Amount warranted (UGX Bn)	Amount Spent (UGX Bn)	Activity	Audit Comments	Management Response
1.	000017 Infrastructure Development and Management	42.87	42.32	Busembatia, Nyarushanje, Rubuguri and Adwari Magistrate Grade One Court buildings constructed - Phase 1	The Judiciary planned to construct the Busembatia, Nyarushanje, Rubuguri and Adwari Magistrate Grade One Court buildings at a cost of UGX.857Mn. By the end of the financial year, I noted that the construction works were yet to start.	As indicated above, late start was due to late release of funds. The advance payment could only be made in the fourth quarter after which mobilisation started and construction commenced in the subsequent FY. Busembatia court was replaced with Namutumba Chie Magistrates court due to failure by the Local Government to conclude the land offer. The land offer for Hoima High Court was not conducive and the Local Government was yet to offer better land as requested.
				Mbarara and Gulu Regional Court of Appeal buildings constructed - Phase 1	The Judiciary planned to undertake the phase 1 construction of the Gulu and Mbarara Regional Courts of Appeal Buildings and a contract was awarded at a cost of UGX.60Bn, out of which UGX.9Bn was advanced to the contractor. By the end of the financial year, works had not yet started.	
				Mpigi, Hoima and Mukono-Annex High Court buildings constructed - Phase 1	The Judiciary planned to construct the Mpigi, Hoima and Mukono-Annex High Court buildings at a cost of UGX.2.7Bn. Construction works at Hoima were pending allocation of land by Hoima DLG and works at Mpigi and Mukono were yet to start.	
				Construction of Amolatar, Nyarushanje, Katine and Bubulo Chief Magistrate	The Judiciary planned to construct the Amolatar, Nyarushanje, Katine, Rakai and Bubulo Chief Magistrate Court buildings at a cost of UGX.3.1Bn. The	

SN	Budget Output	Amount warranted (UGX Bn)	Amount Spent (UGX Bn)	Activity	Audit Comments	Management Response
				Court buildings - Phase 1	budgeted funds were released and UGX.2.61Bn was advanced to contractors. However, by the end of the financial year, the construction works were yet to start.	
2.	000034 Education and Skills Development	6.95	6.45	5 Justices of the Supreme Court inducted	The Judiciary planned to induct 5 Justices of the Supreme Court in the year under review. By the close of the financial year, the activity was not yet undertaken.	The induction of 5 Justices of the Supreme Court and 7 Justices of the Court of Appeal was affected by the scheduled court sessions but has since been conducted.
				7 Justices of Court of Appeal inducted	The Judiciary planned to induct 7 Justices of Court of Appeal in the year under review. By the close of the financial year, the activity was not yet undertaken.	
	Total	**49.82**	**48.77**			

FINANCIAL STATEMENTS