



THE JUDICIARY OF UGANDA

# **The Role of a Judge in Financial Management in the Judiciary**

*Presented at the Annual Judges Conference*

*Dr. Pius Bigirimana  
Permanent Secretary/Secretary to the Judiciary  
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# Purpose of the Presentation

To enable Justices and Judges in the Judiciary appreciate key aspects of financial management as they obtain in the Judiciary, and their roles.



# What is financial management?

Financial management refers to the strategic planning, organizing, directing, and controlling of financial undertakings in an organization....It also includes applying management principles to the financial assets of an organization.....

*London School of Business & Finance*



# Public Financial Management

Public Financial Management (PFM) is the prudent allocation and accountability for public funds in order to effectively deliver public goods and services. It also entails proper management of physical and human resources since the organisations' financial resources are expended on them.



# PFM in Uganda (Legal & Regulatory Framework)

PFM in Uganda is the same for all public entities, the Judiciary included. The PFM legal and regulatory framework comprises of, but is not limited to the following:

- The Constitution of the Republic of Uganda
- The Public Finance Management Act 2015 (PFMA), its Regulations, and Treasury Instructions (2017)
- The National Audit Act 2008
- The Public Procurement and Disposal of Public Assets Act 2003 and its Regulations



# PFM in Uganda (Legal & Regulatory Framework) contd

- The Administration of the Judiciary Act 2020 (AJA)
- The Public Service Act
- The Judicial Service Act
- The Pensions Act
- The Specified Officers Act
- The Standing Orders (Current version is 2021)
- Circulars released by the relevant authorities particularly the Ministry of Finance, Planning and Economic Development (MFPED)



# PFM in the Judiciary - Key Players

1. The Top Management Committee
2. The Accounting Officer
3. The Senior Management Committee
4. The Finance Committee
5. Vote Controllers: Registrars and Heads of Department/Unit
6. Heads of Station (including -Heads of High Court Divisions and Circuits)



# Roles of key players in Financial Management in the Judiciary

- 1. Top Management Committee (TMC):** Comprising of the Chief Justice, the Deputy Chief Justice, the Principal Judge, the Secretary to the Judiciary and the Chief Registrar, the TMC takes strategic decisions which have a direct bearing on financial management. The TMC also approves the work plan and the budget of the Judiciary.





# Roles of key players in Financial Management in the Judiciary (Contd)

**2. The Accounting Officer:** The PFMA defines an Accounting Officer as a person who is:

(a) designated or appointed in writing, as an Accounting Officer, by the Secretary to the Treasury, to be responsible for a vote; or

(b) appointed as Accounting Officer under an Act of Parliament or under an instrument of appointment made under an Act of Parliament, to be responsible for a vote;

The PFMA defines **a vote** as an entity for which an appropriation is made by an Appropriation Act or Supplementary Appropriation Act. The Judiciary is **Vote 101**.



# Roles of key players in Financial Management in the Judiciary - Accounting Officer (cntd)

- The **Secretary to the Judiciary (SJ)** is the Accounting Officer of the Judiciary as provided for in the AJA S.17.1.e in line with the PFMA.
- The roles of Accounting Officers are provided for in Art. 164 of the Constitution and various sections of the PFMA particularly S.16, S.21 and S.45.
- The various legal and regulatory frameworks earlier mentioned e.g. the PPDA Act, National Audit, and the Standing Orders among others provide for various roles to be played by Accounting Officers.



# Roles of key players in Financial Management in the Judiciary - Accounting Officer (cntd)

The **SJ** is supported by departments and units as follows:

- The Department of **Finance & Administration** headed by an Under Secretary.
- The Department of **Human Resources Management** headed by a Commissioner
- The Department of **Engineering and Technical Services** headed by a Commissioner
- The Department of **ICT** headed by a Commissioner
- The **Policy & Planning** Unit headed by a Principal Economist
- The **Procurement & Disposal** Unit headed by a Principal Procurement Officer
- The **Internal Audit** Unit headed by an Assistant Commissioner of Internal Audit



# Roles of key players in Financial Management in the Judiciary (Contd)

## 3. Senior Management Committee (SMC):

Comprising of the SJ, the Chief Registrar, all Registrars and Heads of Department, the SMC plays a key role in financial management in the Judiciary through decisions taken at this level, and consolidating priorities at Registry/Departmental level.

The SMC meets every Monday to appraise critical projects/programs and take decisions on a number of issues.



# Roles of key players in Financial Management in the Judiciary (Contd)

**4. The Finance Committee:** The Finance Committee is established in accordance with the circular of the Secretary to the Treasury, in line with the provisions of the PFMA.

The Finance Committee, which comprises Vote Controllers (see definition next slide), is required to meet at least once every quarter to decide on the priorities for the cash limits issued by the MFPED in accordance with the Appropriation and approved work plans.

The role of the Committee is limited to ensuring proper implementation of the work plan/budget and not to introduce new items in the work plans unless as prescribed by law.



# Roles of key players in Financial Management in the Judiciary (Contd)

**5. Vote Controllers** manage the various subprograms of the Vote as indicated in the approved budget. In the case of the Judiciary these include the Chief Registrar, the Registrars and Heads of Department/Unit.

\*\* The Vote Controllers are **required** to recommend to the Accounting Officer expenditure from the various subprograms in accordance with the approved work plan.

\*\* The Registrars are **required** to consult with the **Justices and Judges**, the Deputy/Assistant Registrars and the Magistrates, on their requirements before submitting expenditure proposals and requisitions to the Accounting Officer.



# Roles of key players in Financial Management in the Judiciary (Contd)

**8. Heads of Station:** The Head of Station is responsible for managing financial, physical and human resources at his/her station. **In the case of High Court Divisions and Circuits, the Heads of Station (Judges) are supported in this role by the Deputy/Assistant Registrars.**

Support staff are available in form of Assistant Accountants to manage Accounting records; and Office Supervisors to manage physical assets.



# Roles of key players in Financial Management in the Judiciary – Heads of Station and Judges

In executing their roles, Heads of Station and the Judges are required to:

- i. Be mindful of the National and Judiciary's strategic direction as espoused in the NDPIII and the Judiciary Strategic Plan respectively;
- ii. Provide work plans and the required inputs to the relevant Registrars.
- iii. File performance reports on the various aspects of operations and performance. This includes self individual performance appraisal and appraisal of subordinate staff.





# Roles of key players in Financial Management in the Judiciary – Heads of Station and Judges

## EXPENDITURE AND ACCOUNTABILITY

- i. Approval of expenditure is at all times authorized by the Accounting Officer only or his delegatee (in writing).
- ii. Where expenditure is undertaken prior to receipt of funds, refund is made only if authorization was sought from the Accounting Officer.
- iii. Accountability for funds advanced must be made within 60 days after receipt thereof.
- iv. No additional funds are disbursed to an officer who has not yet accounted for a previous advance.
- v. Failure to account for funds attracts disciplinary action including deduction of the amounts due from salary and allowances



# Roles of key players in Financial Management in the Judiciary – Heads of Station and Judges

## MANAGEMENT OF ASSETS

- Management of physical assets is part and parcel of financial management. **Stations must maintain a list of assets to mitigate the risk of undetected losses. These lists also facilitate annual boards of survey and inspections.** The Treasury Instructions 2017 have details on management of assets.
- Items which have outlived their usefulness should be **reported to the Accounting Officer for disposal in accordance with the PPDA Act.** This includes motor vehicles, motor cycles, ICT equipment and furniture among others.



# Roles of key players in Financial Management in the Judiciary – Heads of Station and Judges

## MANAGEMENT OF GOVERNMENT MOTOR VEHICLES

Motor vehicles which are part of the physical assets require special mention due to the abuse observed leading to not only their damage but accidents where lives have been lost in some cases. The following abuses contrary to existing laws and the Standing Orders have been observed:

- i. Driving of the vehicles by unauthorized drivers including children and spouses.
- ii. Carrying of items that damage the vehicles including timber, aggregate stones, animals and other heavy items which are not related to performance of duty among others.
- iii. Driving late hours, and parking at areas that attract negative comments from the public, putting Government and the Judiciary in disrepute



# Roles of key players in Financial Management in the Judiciary – Heads of Station and Judges

## CASH BAIL & SECURITY DEPOSIT FUNDS

- The Auditor General has picked a very big interest in this area because of accumulation of funds on the trust account and complaints from the public regarding the Refund process.
- The Principal Judge issued a circular on what the Judicial Officers must do in order to address the challenges being experienced. Most recently, the Chief Justice issued Practice Directions on Bail and these provide guidelines on management of Cash Bail. Heads of Station are required to pay particular attention to the management of Refunds and Forfeitures to enable us clean up this area.



# Roles of key players in Financial Management in the Judiciary – Heads of Station and Judges

## PROCUREMENT

- i. All procurements must be in the Procurement Plan.
- ii. Courts, Registries and Departments are required to submit their procurement plans to the Procurement Unit for consolidation.
- iii. The procurement plans must be consistent with the approved Annual Work plans.



# A NOTE ON HEALTH INSURANCE

- The Judiciary provides Medical Insurance to all staff save for Specified Officers who receive Medical Allowance. The current providers are Jubilee Insurance and Prudential.
- Justices and Judges are encouraged to enrol themselves and their dependants on the scheme at their cost to take advantage of the negotiated group premium. This is by giving instructions to the SJ to engage the provider of choice and to remit payments from the Medical Allowance and other entitlement allowances depending on the amounts involved.
- I issued a circular on the issue of treatment abroad and I request their Lordships to take note of the contents therein to avoid any inconveniences.



**Thank You for listening**

**All the best at your Stations. Keep  
the Judiciary commitment to the  
people of Uganda alive**

