



THE JUDICIARY OF UGANDA

THE ROLE OF REGISTRARS IN THE PLANNING CYCLE

*Presentation to the newly appointed Registrars at the
induction held at Colline Hotel, Mukono*

By
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Outline

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1. Introduction

- This presentation comes at a time when we have recently concluded the Preparation Stage of the budgeting cycle. During this stage, we are required to prepare Detailed Budget Estimates and the Policy Statement for FY 2024/25 (*more detail to be provided in the section on Budget Process*);
- However, the budgeting cycle still has one more stage (Approval) before it is concluded and the final budget for FY 2024/2025 is communicated.



2. Planning and Budgeting Framework

- **Vision 2040** forms the overall guiding framework for Uganda's planning process through the implementation of 6 five year **National Development Plans (NDPs)**;
- MDAs are responsible for developing policies, plans and priority interventions which must be aligned with the NDP – **the Fifth Judiciary Strategic Plan (JSP V)**;
- Section 13 (6,7) of the PFM Act 2015, reinforces the need for alignment of the annual budgets to the National Planning Frameworks – **Vision 2040, NDP III, NRM Manifesto, JSP V**;
- Alignment of budgeting to planning ensures a systematic implementation of the budget for realization of development outcomes and goals in the frameworks.

3. Applicable Laws in Planning &

- The legal framework for planning and budgeting is provided for in the Constitution of the Republic of Uganda (Articles 155-158 Chapter 9 and Articles 190-197 of the Constitution)
- The PFM Act 2015 reinforces the constitution;
 - Section 9(1) of the Public Finance Management Act (Amended) 2015 requires every AO to prepare a Budget Framework Paper (BFP) for the vote in consultation with relevant stakeholder;
 - Section 13(2) of the PFMA 2015 (Amended) requires the Budget to be prepared in a consultative manner – H.E, Cabinet, PACOB, Political & heads of Gov't institutions, Parliament etc;



3. Applicable Laws in Planning & Budgeting

- Treasury Instructions 2017 - provide directions on financial matters consistent with provisions of the Constitution of the Republic of Uganda, 1995 as amended, the Public Finance Management Act (PFMA), 2015 as amended, Public Finance Management Regulations (PFMR), 2016;
 - The Treasury Instructions shall apply to all votes. They are intended to facilitate the efficient and effective management of public resources.
 - The Treasury Instructions contain public financial management functions and procedures to be followed in administering the financial control mechanism of the Government of Uganda.
 - Any other circulars issued under the PFM legal and regulatory framework.

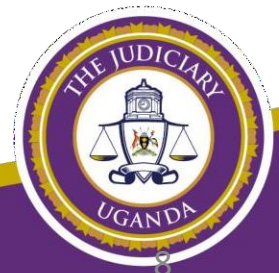
4. Budget Alignment

The Judiciary Budget must be aligned to the following documents

1. Uganda Vision 2040
2. Sustainable Development Goal –No. 16 (promote just, peaceful and inclusive societies - providing access to justice for all and building effective, accountable and inclusive institutions at all levels).
3. The Third National Development Plan (NDP III);
4. The NRM Manifesto and the Presidential Directives;
5. The Administration of Justice Programme - PIAP;
6. The Judiciary Strategic Plan V.

5. The Budget Process

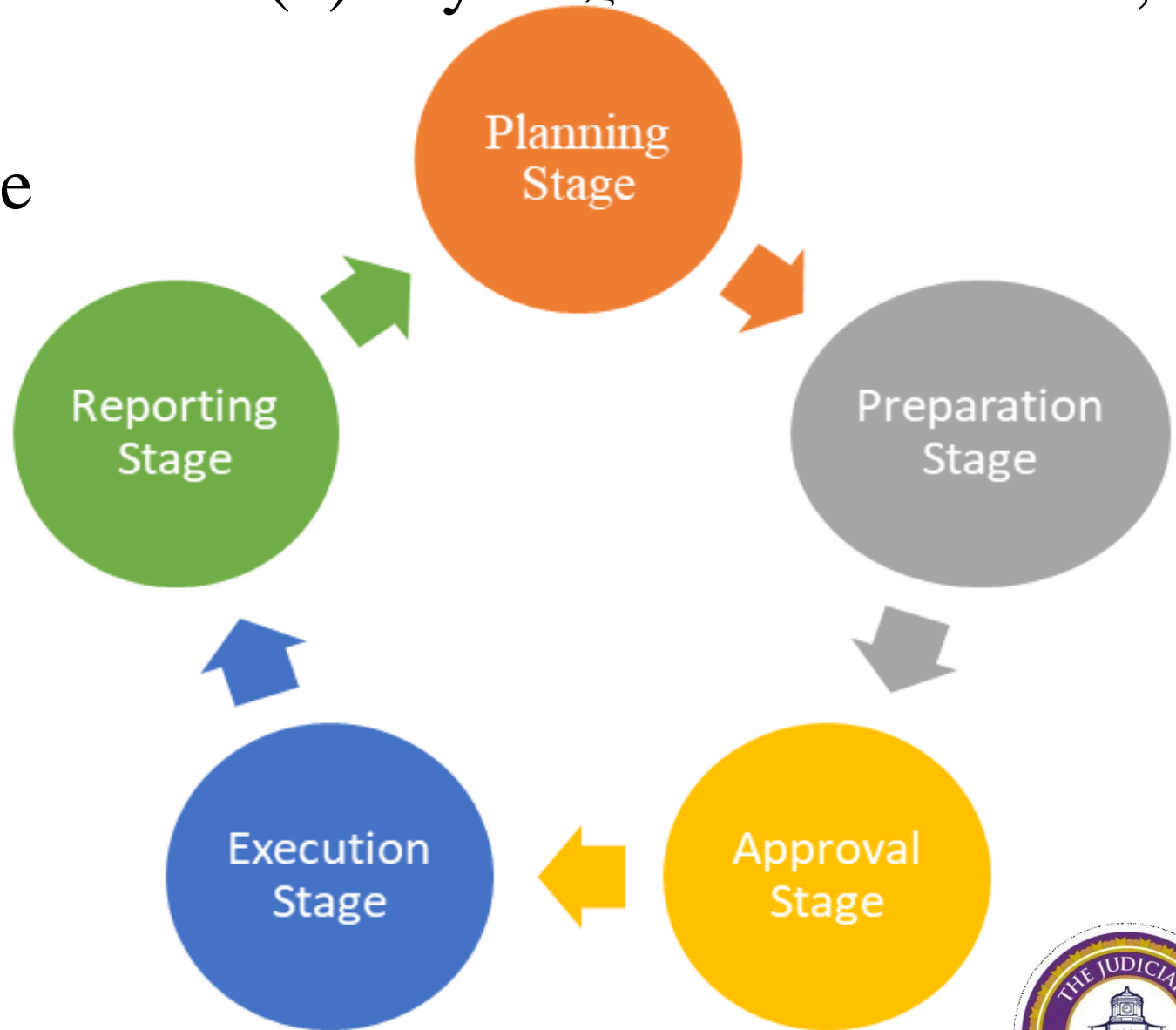
- The Budget Process is a cycle and continuous which spans from year to year;
- The Budget year (FY) runs from July to June of the following financial year;
- The budget is prepared through an open, transparent and widely participatory process in line with Section 13 of PFMA 2015;
- The consultative process is to solicit the views of all stakeholders in the preparation of the Budget and consequently ensure that the budget reflects the views, aspirations and priorities of all stakeholders;
- Participation in budget process is a powerful tool for representation and accountability.



6. Budget Cycle

The Budgeting Cycle has five (5) key stages. These include;

1. Planning Stage
2. Preparation Stage
3. Approval Stage
4. Execution Stage
5. Reporting Stage



6. Budget Cycle

1. Planning Stage

Starts in September of each Financial Year. It commences with the issuance of the First (1st) Budget Call Circular by the Ministry of Finance, Planning and Economic Development (MoFPED). At this, the Permanent Secretary/Secretary is required to prepare a Budget Framework Paper and Draft Budget Estimates in consultation with relevant stakeholders and submit to MoFPED by 15th November.

Role of the Registrar

At this stage, the **Registrar** is required to undertake consultations with the Judges and staff, establish needs for the Court, agree on performance targets and prepare the Court/Registry budget, which is submitted for review and consolidation.

6. Budget Cycle

2. Preparation Stage

This stage commences from 15th February of each year, with the issuance of the Second (2nd) Budget Call Circular by MoFPED. It involves preparation of the Judiciary Policy Statement, final budget estimates and final work plans and submission of the same to MoFPED by 10th March.

Role of the Registrar

At this stage, the Registrar is required to confirm submissions which were made at the Planning Stage and to prioritize and refine their planned outputs in line the available resources. This is done in consultation with key stakeholders with guidance of the Policy and Planning Department.

6. Budget Cycle

3. Approval Stage

This involves approval of budgeting documents (Work plans, budget estimates, recruitment plan, procurement plan ...) by MoFPED and the Parliament. This stage starts from April and is conclude in June of each year.

Role of the Registrar

At this stage, the Registrars are required to acquaint themselves with the approved work plans for their Courts/Registry, lay strategies on how they are to achieve the performance targets.



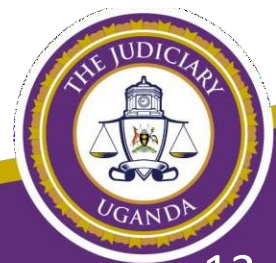
6. Budget Cycle

4. Execution Stage:

This stage involves actual implementation of the approved annual and quarterly work plans.

- MoFPED releases funds on a quarterly basis to spending entities in line with the quarterly cash flow plan
- In the spirit of promoting transparency, releases are published in the news papers and uploaded on the budget information website: www.budget.go.ug.

A Registrar is required to implement the planned activities as per the work plans and available resources.

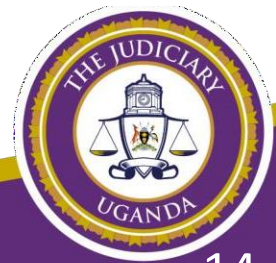


6. Budget Cycle

5. Reporting Stage.

- Accounting Officers are required to submit quarterly reports on progress of implementation of budget.
- This involves preparation of periodic performance reports. These range from monthly reports, quarterly reports and annual reports.

A Registrar is required to prepare and submit progress reports on the implementation of the approved work plans which are consolidated by the Policy and Planning Department for onwards submission to MoFPED by PS/SJ.

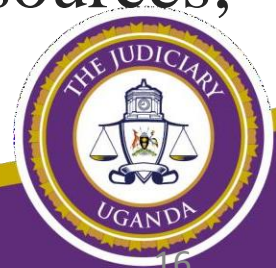


7. Key Budget Preparation Timelines under PFMA 2015

Activity/Statutory Documents	Proposed Deadline
Submission of Sector Budget Framework Papers to MoFPED	By 15 th November
Submission of National Budget Framework Paper (NBFP) to Parliament [Section 9 (5)]	By 31st December
Approval of the National Budget Framework Paper by Parliament [Section 9 (8)]	By 1st February
Presentation of the Ministerial Policy Statements to Parliament [Section 13 (13)]	By 15th March
Presentation of the Annual Budget and Tax Bills to Parliament [(Section 13 (3))]	By 1st April
Approval of Annual Budget [Section 14 (1)]	By 31st May
Budget comes into operation [Section 13 (5)]	1st July

8. Budget Implementation – Allocation of Funds

- Government of Uganda runs a cash budget
 - Expenditure is according to the resource envelope (revenue collection)
 - You spend what you have collected/received.
- Funds are allocated based on the following:
 - Expenditure limits (what is available to entities);
 - Quarterly cash flow plan – expenditure plan for the quarter;
 - Quarterly workplan – approved priorities/activities for the quarter;
 - Commitments (contractual obligations e.g utilities, rent, ongoing works like construction, renovation) take first call on resources;
 - Employee costs (Wage, Retirement Benefits, Statutory allowances) – also take first call on resources.



8. Budget Implementation – Allocation of Funds

- The PPD together with Accounts prepares a draft quarterly allocation in line with the approved quarterly workplan;
- The draft quarterly allocation is then submitted to Finance Committee for discussion and approval;
- The Finance Committee is composed of:
 - i. The Secretary to the Judiciary (Chairperson)
 - ii. The Chief Registrar
 - iii. Registrars (Supreme Court, CoA, High Court, RPRD, JTI, Inspectorate, Mediation and Magistrates Affairs & Data Management);
 - iv. Head of Departments (HRM, ETS, IT, F&A);
 - v. Head of PPD (Secretary)
 - vi. Head of Procurement, Accounts & Audit



9. Conclusion

- Budget preparation is a very participatory process involving many stages and stakeholders.
- We need the participation of the Judicial officers in the budgeting process in order to:
 - i. Generate consensus on interventions/activities/input/costs
 - ii. Provide reliable information regarding the needs of the Courts/Registries/users
 - iii. Identify/provide priority activities/needs for the Registries/Courts
 - iv. Prepare and submit periodic reports (in their prescribed formats) on progress of implementation of the budget
 - v. Prepare and submit accountability of funds advanced for the various activities.



***THANK YOU FOR
LISTENING***

