



THE REPUBLIC OF UGANDA

Registered at the
General Post Office for
transmission within
East Africa as a
Newspaper

The LAW DEVELOPMENT CENTRE REFERENCE LIBRARY



THE REPUBLIC OF UGANDA

Published
by
Authority

Uganda Gazette

Vol. C No. 31

22nd June, 2007

Price: Shs. 1000

CONTENTS

| | PAGE |
|---|---------|
| The Local Governments (Rating) Act | 263 |
| The Uganda National Examinations Board—Notice | 263 |
| The Advocates Act—Notice | 263 |
| The Electoral Commission—Notice | 263-264 |
| The Mining Act—Notices | 265 |
| The Trademarks Act—Registration of Applications | 265-270 |
| Advertisements | 270-274 |

SUPPLEMENTS

Statutory Instruments

- No. 22—The Universities and Other Tertiary Institutions (Establishment of Busitema University) Instrument, 2007.
- No. 23—The Stamps (Exemption from Stamp Duty) (Debenture by Bujagali Energy Limited) Instrument, 2007.
- No. 24—The Local Governments (Fortportal Municipality) (Traffic, Street, Designated Parking And Washing Areas) Byelaws, 2007.
- No. 25—The Local Governments (Financial and Accounting) Regulations, 2007.

General Notice No. 287 of 2007.

THE LOCAL GOVERNMENTS (RATING) ACT, 2005.
NEBBI TOWN COUNCIL

OFFICE OF THE TOWN CLERK,
P.O. Box 13, NEBBI.

NOTICE OF COMPLETION OF DRAFT VALUATION LIST
UNDER SECTIONS 11, 12 & 14

IN ACCORDANCE with the provisions of the Local Governments (Rating) Act, 2005, Notice is hereby given to the general public that:—

1. The draft valuation list for areas of Abindu, Central, Forest, Jukia, Namrwodho, Namthin, Nebbi Hill, Nyacara and Thatha Wards of Nebbi Town Council has been completed.
2. A copy of the draft valuation list is available for inspection for a period of thirty (30) days from the 29th of May, 2007.
3. Any person may take a copy(ies) and extract(s) from the draft valuation list upon payment of the relevant fee.
4. Any person who is aggrieved by—
 - (i) the inclusion of any rateable property in the draft valuation list; or
 - (ii) by any value ascribed in the draft valuation list to a rateable property or;
 - (iii) by any other statement made or omitted to be made in the draft valuation list with respect to any rateable property; or
 - (iv) in the case of a building or portion of a building occupied in parts, by the valuation in the draft valuation list of that building or portion of the building as a single rateable property, may, within thirty (30) days of publication of this notice, serve notice of objection upon the local government to the draft valuation list in relation to the rateable property.

Important: No person shall be entitled to be heard by the valuation court unless he or she had lodged a notice of objection within the stipulated time.

TOWN CLERK,
Nebbi Town Council.

General Notice No. 288 of 2007.

THE UGANDA NATIONAL EXAMINATIONS BOARD

NULLIFICATION OF UACE RESULTS AND
WITHDRAWN RESULT SLIP OF NANKUNDA KEZIA,
U0875/571

The above named person sat for the Uganda Advanced Certificate of Education (UACE) at Ngabo Academy of Science and Development, Mbarara in November, 2005 and was consequently issued with results and a result slip for the examination.

Information was obtained later that she had used an impersonator to write her papers in History and Kiswahili. A careful examination of the scripts in those subjects and other she had done proved that the papers in the two subjects had indeed, been written by someone else.

The Uganda National Examinations Board has therefore nullified the results and withdrawn the result slip issued to her in respect of the 2005 UACE examination.

Dated this 1st day of June, 2007.

M.B.B. BUKENYA,
Executive Secretary.

General Notice No. 289 of 2007.

THE ADVOCATES ACT.
NOTICE.

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Sylvia Nakalumba who is stated to be a holder of Bachelor of Laws of Uganda Christian University having been awarded a Degree on the 21st day of November, 2003 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 6th day of May, 2005 for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
15th June, 2007.

STELLA NYANDRIA,
for Acting Secretary, Law Council.

General Notice No. 290 of 2007.

THE LOCAL GOVERNMENTS ACT (CAP. 243)

Section 137(1)

NOTICE

PUBLICATION OF RESULTS FOR LOCAL
GOVERNMENT COUNCIL BY-ELECTION FOR
BUDUDA, KAMULI, MANAFA AND PALLISA
DISTRICTS.

NOTICE IS HEREBY GIVEN by the Electoral Commission that the Local Government Council by-election results, in the Schedule to this Notice are hereby published in accordance with Section 137(1) of the Local Governments Act, Cap. 243.

SCHEDULE

DISTRICT COUNCILLORS

| District Code | District | Constituency Code | Constituency | Electoral Area | Surname | Other Names | Sex | Political Party | Category |
|---------------|----------|-------------------|----------------|-----------------|---------|-------------|-----|-----------------|----------|
| 35 | PALLISA | 189 | KIBUKU | BUSETA | KAUTA | FARUKU | M | NRM | DEC |
| 35 | PALLISA | 189 | KIBUKU | KIRIKA | FAMBA | FRANKO | M | NRM | DEC |
| 78 | BUDUDA | 133 | MANJIYA COUNTY | BUDUDA DISTRICT | MASIKA | JAMES | M | NRM | MPWD |
| 78 | BUDUDA | 133 | MANJIYA COUNTY | BUDUDA DISTRICT | NAMONO | ANNET | F | NRM | FPWD |
| 78 | BUDUDA | 133 | MANJIYA COUNTY | BUDUDA TOWN | WEBOYA | ELIASA | M | NRM | DEC |

SUB-COUNTY CHAIRPERSONS

| District Code | District | Constituency Code | Constituency | Sub-county | Surname | Other Names | Sex | Political Party |
|---------------|----------|-------------------|--------------------|----------------|----------|--------------|-----|-----------------|
| 67 | MANAFWA | 126 | BUBULO COUNTY WEST | MANAFWA T.C | WANELOBA | STEPHEN | M | FDC |
| 78 | BUDUDA | 133 | MANJIYA COUNTY | BUDUDA TOWN C. | NAMBESHE | JOHN BAPTIST | M | NRM |

SUB-COUNTY COUNCILLORS

| District | Subcounty | EA Code | Electoral Area | Surname | Other Names | Sex | Political Party | Category |
|----------|-------------|---------|----------------|-----------|---------------|-----|-----------------|----------|
| PALLISA | AGULE | 01 | ODUSAI | ATUKO | JANE OPIO | F | NRM | DEC |
| PALLISA | AGULE | 01 | AGULE | ISINAI | SOLOME | F | NRM | FPWD |
| PALLISA | KAGUMU | 05 | KAGUMU | KALENZI | SAMUEL WILSON | M | NRM | MPWD |
| PALLISA | KAMEKE | 04 | OBOLISIO | OPODOI | JOHN | M | FDC | DEC |
| PALLISA | KAKORO | 03 | TEKWANA | OKOLIMONG | JAMES | M | NRM | DEC |
| KAMULI | NAMWENDWA | 21 | KIDIKI | MBAZIIRA | FRED | M | NRM | DEC |
| KAMULI | BULOPA | 01 | BULOPA | LULENZI | SANON | M | NRM | MPWD |
| KAMULI | BUGAYA | 04 | NAMUSIKIZI | NABIRYE | ZAINABU | F | NRM | WC |
| KAMULI | NAMASAGALI | 04 | KASOZI | BALEKE | ROSE | F | NRM | WC |
| KAMULI | NKONDO | 05 | NKONDO | NAMWASE | ELIZABETH | F | NRM | FPWD |
| KAMULI | KISOZI | 06 | KAKIRA | BABIRYE | JANE MUGEERE | F | NRM | WC |
| KAMULI | WANKOLE | 23 | WANKOLE | NAIGAGA | RUTH NABIRYO | F | NRM | FPWD |
| MANAFWA | MANAFWA T.C | 23 | MAYENZE | WAKHATA | BESWERI | M | INDEPENDENT | DEC |
| MANAFWA | MANAFWA T.C | 06 | MANAFWA TOWN | MUTONYI | LOYCE | M | NRM | FPWD |
| MANAFWA | MANAFWA T.C | 17 | BUBWAYA | MASABA | JIM FRED | M | NRM | DEC |
| MANAFWA | MANAFWA T.C | 23 | MAYENZE | KAKAYI | AGATHA OBUA | F | NRM | WC |
| MANAFWA | MANAFWA T.C | 22 | BUMWANGU | MUYAMA | DEBORAH | | | |
| | | | | WEPUKHULU | F | NRM | WC | |
| MANAFWA | MANAFWA T.C | 22 | BUMWANGU | MAKHAI | JAMES | M | NRM | DEC |
| BUDUDA | BUDUDA T.C | 41 | NASHULA | NABWAYA | STEPHEN | M | INDEPENDENT | DEC |
| BUDUDA | BUDUDA T C | 39 | BULOLI | KULOBA | MOSES .A. | M | NRM | DEC |
| BUDUDA | BUDUDA T C | 40 | BUNAWABISI | MWENYI | BENJAMIN | M | NRM | DEC |
| BUDUDA | BUDUDA T C | 41 | NASHULA | MUTANJE | SAFINA | F | NRM | WC |
| BUDUDA | BUDUDA T C | 39 | BULOLI SOUTH | WEKOYE | AMINA | F | NRM | WC |
| BUDUDA | BUDUDA T C | 39 | BULOLI NORTH | WATAKA | GRACE | F | INDEPENDENT | WC |
| BUDUDA | BUDUDA T C | 40 | BUNAWABISI | NAMONO | ROSE | F | NRM | WC |
| BUDUDA | BUDUDA TC | 08 | BUDUDA TOWN | MATSANGA | ALICE | F | NRM | FPWD |
| BUDUDA | BUDUDA T C | 08 | BUDUDA TOWN | NIWAMBU | MICHAEL | M | NRM | MPWD |

Issued at Kampala this 19th day of June, 2007.

ENG. DR. BADRU M. KIGGUNDU,
Chairman, Electoral Commission.

General Notice No. 291 of 2007.

THE MINING ACT, 2003
(The Mining Regulations, 2004)

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that an Exploration Licence, Number EL. 0027 registered as Number 000024 has been granted in accordance with the provisions of Section 27 and Section 29 to Roraima Mining Co. Ltd of P.O. Box 23201, Kampala for a period of three years effective from 22nd April, 2005.

The Exploration Area subject to the Exploration Licence is 63Km² and is on Topography Map, Sheet Number 73/2 and is situated in Bugiri District.

Dated at Entebbe this 30th day of January, 2006.

RUDIGIZAH CHRIS,
*for Commissioner for Geological Survey
and Mines Department.*

General Notice No. 292 of 2007.

THE MINING ACT, 2003
(The Mining Regulations, 2004)

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that an Exploration Licence, Number EL. 0069 registered as Number 000070 has been granted in accordance with the provisions of Section 27 and Section 29 to Roraima Mining Co. Ltd of P.O. Box 23201, Kampala for a period of three years effective from 30th December, 2005.

The Exploration Area subject to the Exploration Licence is 10Km² and is on Topography Map, Sheet Number 64/3 and 74/1 and is situated in Busia District.

Dated at Entebbe this 30th day of January, 2006.

RUDIGIZAH CHRIS,
*for Commissioner for Geological Survey
and Mines Department.*

General Notice No. 293 of 2007.

THE MINING ACT, 2003
(The Mining Regulations, 2004)

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that an Exploration Licence, Number EL. 0070 registered as Number 000071 has been granted in accordance with the provisions of Section 27 and Section 29 to Roraima Mining Co. Ltd of P.O. Box 23201, Kampala for a period of three years effective from 30th December, 2005.

The Exploration Area subject to the Exploration Licence is 20Km² and is on Topography Map, Sheet Number 64/3 and is situated in Busia District.

Dated at Entebbe this 30th day of January, 2006.

RUDIGIZAH CHRIS,
*for Commissioner for Geological Survey
and Mines Department.*

General Notice No. 294 of 2007.

THE TRADE MARKS ACT.
(Cap. 83).
NOTICE.

NOTICE IS HEREBY GIVEN that any person who has grounds to oppose the registration of any of the marks advertised herein may within sixty days from the date of this *Gazette*, lodge a Notice of opposition on Trade Mark Form No. 6 together with a fee of Shs. 4000 in case of National applicants or US\$ 250 in case of Foreign applicants. The

period of lodging Notice of opposition may be extended in suitable cases by the Registrar as he thinks fit upon such terms as he may direct. Formal opposition should not be lodged until after reasonable notice has been given by letter to the applicant so that he may have an opportunity to withdraw his application before the expense of opposition proceedings is incurred. Failure to give such notice will be taken into account in considering any application by the opponent for an order for costs if the opposition is uncontested by the applicant. Representations of the marks herein advertised can be inspected at the office of the Registrar of Trade Marks, Amamu House, Plot No. 5B George Street, P.O. Box 6848, Kampala.

- (21) APPLICATION No. 29643 IN PART "A".
(52) Class 5.
(54)

CLOSAMECTIN

- (53)
(59)
(64)
(57) *Nature of goods*— Pharmaceutical and veterinary preparations and substances.
(73) *Name of applicant*— Norbrook Laboratories Limited.
(77) *Address*— Station Works Camlough Road, Newry, County Down BT35 6JP, Northern Ireland.
(74) *C/o Hunter & Greig Associates*, P.O. Box 7026, Kampala.
(22) *Date of filing application*— 7th March, 2007.

- (21) APPLICATION No. 29733 IN PART "A".
(52) Class 21.
(54)

Fa

- (53)
(59)
(64)
(57) *Nature of goods*— Electric toothbrushes, oral irrigators, shaving brushes, powder puffs, eyebrow brushes, eyelash curlers.
(73) *Name of applicant*— Henkel KgaA.
(77) *Address*— Henkelstrasse 67, 40589 Dusseldorf, Germany.
(74) *C/o Hunter & Greig Associates*, P.O. Box 7026, Kampala.
(22) *Date of filing application*— 28th March, 2007.

- (21) APPLICATION No. 29877 IN PART "A".
(52) Class 29.
(54)

GOLDEN COUNTRY

- (53)
(59)
(64)
(57) *Nature of goods*— Edible oils and fats; margarine, vegetable spreads; butter, preserved, dried and cooked fruits and vegetables; baked beans, sweetcorn, spinach; sauces; tomato ketchup; fish; sardines.
(73) *Name of applicant*— Sea, Air & Land Forwarding Limited.
(77) *Address*— Sun House, 428 Long Drive, Grenford Middlesex UB6 8UH.
(74) *C/o Hunter & Greig Associates*, P.O. Box 7026, Kampala.
(22) *Date of filing application*— 11th May, 2007.

- (21) APPLICATION NO. 29879 IN PART "A".
 (52) Class 32.
 (54)

GOLDEN COUNTRY

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Beverages; fruit drinks and fruit juices; mineral and aerated waters; syrups and other preparations for making beverages.
 (73) *Name of applicant*— Sea, Air & Land Forwarding Limited.
 (77) *Address*— Sun House, 428 Long Drive, Grenford Middlesex UB6 8UH
 (74) *C/o Hunter & Greig Associates, P.O. Box 7026, Kampala.*
 (22) *Date of filing application*— 11th May, 2007.

- (21) APPLICATION NO. 29880 IN PART "A".
 (52) Class 32.
 (54)

ROYALTY

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Non-alcoholic beverages; inger beer, cola; mineral and aerated waters; fruit juices; syrups and other preparations for making beverages.
 (73) *Name of applicant*— Sea, Air & Land Forwarding Limited.
 (77) *Address*— Sun House, 428 Long Drive, Grenford Middlesex UB6 8UH.
 (74) *C/o Hunter & Greig Associates, P.O. Box 7026, Kampala.*
 (22) *Date of filing application*— 11th May, 2007.

- (21) APPLICATION NO. 29913 IN PART "A".
 Class 16.
 (54)

NATION CARRIERS

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Paper, cardboard, and goods made from these materials, not included in other classes; printed matter; books, newspapers, magazines, periodicals, circulars, information sheets, leaflets, brochures, manuals, pamphlets, calendars, menus, posters, programmes, bookbinding material; photographs; stationery; office requisites; playing cards; plastic materials for packaging, not included in other classes; adhesives in the class; instructional and teaching material (except apparatus).
 (73) *Name of applicant*— Nation Media Group Limited, a Public Limited Liability Company, incorporated under the laws of Kenya.
 (77) *Address*— P.O. Box No. 49010-00100, Nairobi, Kenya.
 (74) *C/o Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor, Diamond Trust Building P.O. Box 7166, Kampala.*
 (22) *Date of filing application*— 25th May, 2007.

- (21) APPLICATION NO. 29873 IN PART "A".
 (52) Class 32.
 (54)

BULLET

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Non-alcoholic beverages; health fruit drinks; health fruit juice drinks; energy drinks; fruit drinks and fruit juices; mineral and aerated waters; syrups and other preparations for making beverages.
 (73) *Name of applicant*— Sea, Air & Land Forwarding Limited.
 (77) *Address*— Sun House, 428 Long Drive, Grenford Middlesex UB6 8UH.
 (74) *C/o Hunter & Greig Associates, P.O. Box 7026, Kampala.*
 (22) *Date of filing application*— 11th May, 2007.

- (21) APPLICATION NO. 29644 IN PART "A".
 (52) Class 5.
 (54)



- (53)
 (59)
 (64)
 (57) *Nature of goods*— Pharmaceutical preparations and substances.
 (73) *Name of applicant*— Astrazeneca UK Limited.
 (77) *Address*— 15 Stanhope Gate, London W1K 1LN United Kingdom.
 (74) *C/o Hunter & Greig Associates, P.O. Box 7026, Kampala.*
 (22) *Date of filing application*— 7th March, 2007.

- (21) APPLICATION NO. 29735 IN PART "A".
 (52) Class 5.
 (54)

Fa

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Medicinal waters for the mouth, chemical products for sanitary purposes, disinfectants.
 (73) *Name of applicant*— Henkel KgaA.
 (77) *Address*— Henkelstrasse 67, 40589 Dusseldorf, Germany.
 (74) *C/o Hunter & Greig Advocates, P.O. Box 7026, Kampala.*
 (22) *Date of filing application*— 28th March, 2007.

- (21) APPLICATION NO. 28776 IN PART "A".
 Class 5.
 (54)

COARSUCAM

- (53)
 (59)
 (64) *Association*— To be associated with T.M No. 28774.
 (57) *Nature of goods*— Pharmaceutical products.
 (73) *Name of applicant*— Sanofi-Aventis.
 (77) *Address*— 174 Avenue De France, 75013, Paris, France.
 (74) *C/o Hunter & Greig Advocates, P.O. Box 7026, Kampala.*
 (22) *Date of filing application*— 16th May, 2006.

- (21) APPLICATION NO. 29959 IN PART "A".
Class 24.
(54)



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the word "CHINA" except as represented.

(59)
(64)

(57) *Nature of goods*— Textiles.

(73) *Name of applicant*— Mirembengaro (U) Ltd.

(77) *Address*— P.O. Box 26228, Kampala.

(74) C/o Kibeedi & Co. Advocates, P.O. Box 5780, Kampala.

(22) *Date of filing application*— 12th June, 2007.

- (21) APPLICATION NO. 29960 IN PART "A".
Class 24.
(54)



(53)
(59)
(64)

(57) *Nature of goods*— Textiles.

(73) *Name of applicant*— Mirembengaro (U) Ltd.

(77) *Address*— P.O. Box 26228, Kampala.

(74) C/o Kibeedi & Co. Advocates, P.O. Box 5780, Kampala.

(22) *Date of filing application*— 12th June, 2007.

- (21) APPLICATION NO. 29988 IN PART "A".
Class 5.
(54)



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "DICLOFENAC SODIUM TABLETS B.P. 50 mg." except as represented.

(59)
(64)

(57) *Nature of goods*— Pharmaceutical products.

(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.

(77) *Address*— P.O. Box 3899, Kampala.

(74) C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO) Attorneys & Legal Consults P.O. Box 35603, Kampala.

(22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION NO. 29986 IN PART "A".
Class 5.
(54)

Metronidazole Tablets B.P. 200 mg



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "METRONIDAZOLE TABLETS B.P. 200 mg." except as represented.

(59)
(64)

(57) *Nature of goods*— Pharmaceutical products.

(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.

(77) *Address*— P.O. Box 3899, Kampala.

(74) C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO) Attorneys & Legal Consults P.O. Box 35603, Kampala.

(22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION NO. 29992 IN PART "A".
Class 5.
(54)



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the word "PLUS" or of the words "ORAL DROPS" each separately and apart from the mark as a whole.

(59)
(64)

(57) *Nature of goods*— Pharmaceutical products.

(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.

(77) *Address*— P.O. Box 3899, Kampala.

(74) C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO) Attorneys & Legal Consults P.O. Box 35603, Kampala.

(22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION NO. 29996 IN PART "A".
Class 16.
(54)



(53)
(59)
(64)

(57) *Nature of goods*— All goods in class 16.

(73) *Name of applicant*— Yellow Pages Express Ltd.

(77) *Address*— P.O. Box 9516, Kampala.

(74) C/o Buwule & Mayiga Advocates P.O. Box 9516, Kampala, Uganda.

(22) *Date of filing application*— 20th June, 2007.

- (21) APPLICATION No. 29995 IN PART "A".
Class 33.
(54)

DIRECTOR'S

- (53)
(59)
(64)
(57) *Nature of goods*— Alcoholic beverages.
(73) *Name of applicant*— SMS Victoria International Ltd.
(77) *Address*— P.O. Box 26724, Kampala.
(74)
(22) *Date of filing application*— 20th June, 2007.

- (21) APPLICATION No. 29987 IN PART "A".
Class 5.
(54)

Paracetamol Tablets B.P. 500 mg



- (53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "PARACETAMOL TABLETS B.P. 500 mg." except as represented.

- (59)
(64)
(57) *Nature of goods*— Pharmaceutical products.
(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.
(77) *Address*— P.O. Box 3899, Kampala.
(74) *C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO) Attorneys & Legal Consults P.O. Box 35603, Kampala.*

- (22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION No. 29912 IN PART "A".
Class 16.
(54)

NATION COURIER

- (53)
(59)
(64)
(57) *Nature of goods*— Paper, cardboard, and goods made from these materials, not included in other classes; printed matter; books, newspapers, magazines, periodicals, circulars, information sheets, leaflets, brochures, manuals, pamphlets, calendars, menus, posters, programmes, bookbinding material; photographs; stationery; office requisites; playing cards; plastic materials for packaging, not included in other classes; adhesives in the class; instructional and teaching material (except apparatus).

- (73) *Name of applicant*— Nation Media Group Limited, a Public Limited Liability Company, incorporated under the laws of Kenya.

- (77) *Address*— P.O. Box No. 49010-00100, Nairobi, Kenya.

- (74) *C/o Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor, Diamond Trust Building P.O. Box 7166, Kampala.*

- (22) *Date of filing application*— 25th May, 2007.

- (21) APPLICATION No. 29994 IN PART "A".
Class 5.
(54)

Cotrimoxazole Tablets B.P.



- (53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "COTRIMOXAZOLE TABLETS B.P. except as represented.

- (59)
(64)
(57) *Nature of goods*— Pharmaceutical products.
(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.
(77) *Address*— P.O. Box 3899, Kampala.
(74) *C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO) Attorneys & Legal Consults P.O. Box 35603, Kampala.*

- (22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION No. 29989 IN PART "A".
Class 5.
(54)

Chloramphenicol
Oral Suspension BP
AGOPHENOL
125 mg/5 ml
For Paediatric Use



- (53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "CHLORAMPHENICOL ORAL SUSPENSION BP, 125 mg/5 ml and For PAEDIATRIC USE" except as represented.

- (59)
(64)
(57) *Nature of goods*— Pharmaceutical products.
(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.
(77) *Address*— P.O. Box 3899, Kampala.

- (74) *C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO) Attorneys & Legal Consults P.O. Box 35603, Kampala.*

- (22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION No. 29990 IN PART "A".
Class 5.
(54)

Amodiaquine Hydrochloride
Tablets U.S.P.



- (53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "AMODIAQUINE HYDROCHLORIDE TABLETS U.S.P. except as represented.

- (59)
(64)

(57) *Nature of goods*— Pharmaceutical products.

(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.

(77) *Address*— P.O. Box 3899, Kampala.

(74) C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO)
Attorneys & Legal Consults P.O. Box 35603,
Kampala.

(22) *Date of filing application*— 19th June, 2007.

(21) APPLICATION NO. 29985 IN PART "A".

Class 5.

(54)



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "MEBENDAZOLE TABLETS USP 100 mg." except as represented.

(59)

(64)

(57) *Nature of goods*— Pharmaceutical products.

(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.

(77) *Address*— P.O. Box 3899, Kampala.

(74) C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO)
Attorneys & Legal Consults P.O. Box 35603,
Kampala.

(22) *Date of filing application*— 19th June, 2007.

(21) APPLICATION NO. 29963 IN PART "A".

Class 9.

(54)

**Be Original.
Buy Original.**



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "BE ORIGINAL; BUY ORIGINAL: YOUR PERFECT PARTNER" except as represented.

(59)

(64) *Association*— To be associated with TM No. 29078.

(57) *Nature of goods*— All goods included in class 9.

(73) *Name of applicant*— Fone Plus Limited.

(77) *Address*— P.O. Box 7420, Kampala.

(74)

(22) *Date of filing application*— 13th June, 2007.

(21) APPLICATION NO. 29991 IN PART "A".

Class 5.

(54)



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "ERYTHROMYCIN STEARATE TABLETS B.P. 250 mg." except as represented.

(59)

(64)

(57) *Nature of goods*— Pharmaceutical products.

(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.

(77) *Address*— P.O. Box 3899, Kampala.

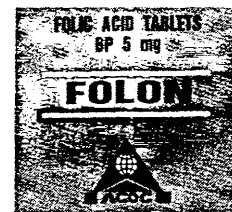
(74) C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO)
Attorneys & Legal Consults P.O. Box 35603,
Kampala.

(22) *Date of filing application*— 19th June, 2007.

(21) APPLICATION NO. 29993 IN PART "A".

Class 5.

(54)



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "FOLIC ACID TABLETS BP 5 mg." except as represented.

(59)

(64)

(57) *Nature of goods*— Pharmaceutical products.

(73) *Name of applicant*— Gittoes Pharmaceuticals Ltd.

(77) *Address*— P.O. Box 3899, Kampala.

(74) C/o Kagwa, Sempala, Mukasa, Obonyo (KSMO)
Attorneys & Legal Consults P.O. Box 35603,
Kampala.

(22) *Date of filing application*— 19th June, 2007.

(21) APPLICATION NO. 28173 IN PART "A".

Class 3.

(54)



(53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "Herbal: Strong: Healthy: Fresh: Sage: Chamomile: Eucalyptus: Myrhee." except as represented.

(59)

(64)

(57) *Nature of goods*— Tooth paste.

(73) *Name of applicant*— Vision Impex Ltd.

(77) *Address*— P.O. Box 24449, Kampala.

(74) C/o Verma Jivram & Associates P.O. Box 7595,
Kampala.

(22) *Date of filing application*— 7th November, 2005.

- (21) APPLICATION NO. 29984 IN PART "A".
Class 16.
(54)



- (53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the words "Calling card." and or the phrase "Saving Gorillas, one phone call at a time," except as represented.
- (59)
- (64)
- (57) *Nature of goods*— Air-time cards.
- (73) *Name of applicant*— Conservation Through Public Health Limited.
- (77) *Address*— P.O. Box 4483, Kampala.
- (74) *C/o Kasirye, Byaruhanga & Co. Advocates*, P.O. Box 10946, Kampala.
- (22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION NO. 29983 IN PART "A".
Class 30.
(54)



- (53) *Disclaimer*—Registration of this Trade mark shall give no right to the exclusive use of the Kiswahili word "KAWA." which means coffee, except as represented.
- (59)
- (64)
- (57) *Nature of goods*— Coffee.
- (73) *Name of applicant*— Conservation Through Public Health Limited.
- (77) *Address*— P.O. Box 4483, Kampala.
- (74) *C/o Kasirye, Byaruhanga & Co. Advocates*, P.O. Box 10946, Kampala.
- (22) *Date of filing application*— 19th June, 2007.

- (21) APPLICATION NO. 29911 IN PART "A".
Class 29.
(54)

TEA-TIME

- (53)
- (59)
- (64)
- (57) *Nature of goods*— Milk and other milk based preparations, milk substitutes; soya milk and other soya based preparations; edible oils and fats; protein preparations for human consumption; tea creamer.
- (73) *Name of applicant*— Societe Des Produits Nestle S.A, a Swiss Company.
- (77) *Address*— CH-1800, Vevey, Switzerland.
- (74) *C/o Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates*, 3rd Floor, Diamond Trust Building P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 24th May, 2007.

- (21) APPLICATION NO. 29982 IN PART "A".
Class 16.
(54)



- (53)
- (59)
- (64)
- (57) *Nature of goods*— All goods in Class 16.
- (73) *Name of applicant*— Conservation Through Public Health Limited.
- (77) *Address*— P.O. Box 4483, Kampala.
- (74) *C/o Kasirye, Byaruhanga & Co. Advocates*, P.O. Box 10946, Kampala.
- (22) *Date of filing application*— 19th June, 2007.
- Kampala, MAUDAH ATUZARIRWE
20th June, 2007. *Assistant Registrar of Trade Marks*

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo 206 Plot 446, 0.21 Hectare at Mpererwe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of George Patrick Bageya of P.O. Box 6597, Kampala, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Kampala, G.K MPAKA.
19th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF DOCUMENTS ACT, CAP. 81

DEED POLL

BY THIS DEED I, Ayo Patrick Ogwang a male Adult Ugandan of sound mind, a resident of Kakoge "A" village, Ojwina Division, Lira Municipality, Lira District, do hereby absolutely renounce and abandon the use of my former name of Okello Moses and lieu thereof do assume as from the 13th day of June, 2007 the name of Ayo Patrick Ogwang, and in pursuance of such change of names as aforesaid. I hereby declare that at all times hereinafter in all dealings and transactions and all occasions whatsoever use and sign the name of Ayo Patrick Ogwang as my name in lieu of the said name of Okello Moses so renounced as aforesaid.

I am a Ugandan citizen, son to Mr. Ogwang Maracelo and Mrs. Ayugi Santa and I do hereby authorise and request all persons to designate and address me by such assumed name of Ayo Patrick Ogwang.

Dated this 14th day of June, 2007.

AYO PATRICK OGWANG
Deponere

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 281 Folio 10 Plot No. 83, Kira Road (Kololo Hill), Kampala District.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Lee Sing Chiag of P.O. Box 21270, Kampala, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, BUSINGE NURAH,
14th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 208 Plot 38. Area 2.85 at Kasubi.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kandi K. N. Nwagwu of P.O. Box 4500, Busiro, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, CHRISTINE NAMIREMBE KATENDE,
19th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 99 Plot 189, 1.131 Hectares at Busimbo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of M/s Nsamba Coffee Works Ltd, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Kampala G.K MPAKA,
30th May, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 212 Plot 228A, 1.0 Acre at Kyebando.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kosea Kafero lately of Luwule, Kyaggwe, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Kampala G.K MPAKA,
18th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 14 Plot 1092, 0.142 at Najanankumbi.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Gideon Ntanda of Najanankumbi, Kampala, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Kampala G.K MPAKA,
20th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 166 Plot 29 9.95 Hectares at Naama Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Mwangwa, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Kampala NYOMBI ROBERT,
4th April, 2003. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 789 Plot 27 Area 12.15 Hectares Land at Wansalanga.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Semu Kiwanuka of Wansalanga P.O. Bombo, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Bukalasa NABUKEERA MADINAH,
5th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 230 Plot 77 at Kamuli.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Jane Namata of Sabaddu, Kyadondo, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala NAMUTEBI VERONICA,
14th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 257 Plot 85, 0.80 Hectares at Munyonyo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of The Navigators Limited of P.O. Box 2743, Kampala, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Kampala G.K MPAKA,
19th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 314 Plot 71.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Ggingo Paul, Nakalembe Sarah and Nabawanuka Grace, the Administrators of the estate of the late Mikaeli Kasule, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala NABUKEERA MADIINAH,
22nd June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 234 Plot 1664, 0.051 Hectares at Kirinya.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Moses Arinaitwe of P.O. Box 11630, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Kampala G.K MPAKA,
12th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 65 Plots 24, 25 & 26, 16.0, 6.0 & 2.0 Acres at Migade.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Semei Chuchu lately of Kingide, Migade, a special Certificate of Title under the above Block and Plots, the duplicate Certificate of Title which was originally issued having been lost.

Kampala G.K MPAKA,
13th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 8 Plot 226, 0.47 Hectares at Namirembe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of M/s Osaka Auto Spares and Accessories Ltd of Box 31548, Kampala, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Kampala G.K MPAKA,
22nd May, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 187A Plot 465.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of J. Namakula, S. Nalwanga, Mary Namugomba, S. Musaal and Christine Musaal, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala NAMUTEBI VERONICA,
19th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 156 Plot 64 at Kavule.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Asukanesi Nagayi, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala TAYEEBWA SAM,
5th January, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 10 Plot 567 at Namirembe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Yoweri Sekizimu, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala NAMUTEBI VERONICA,
7th June, 2007. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 28 Plot 576 at Namirembe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Christine Elizabeth Namukwaya, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala
7th June, 2007. **NAMUTEBI VERONICA,**
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Sheema Block 2 Plot 236 Ankole.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Zaveria Kamukama of Kikondo, Kyangyenyi, Sheema, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mbarara
22nd May, 2007. **J.K KARUHANGA,**
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 11 Plot 1559 at Nsike.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Peter Mulira of P.O. Box 182, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala
7th June, 2007. **TAYEEBWA SAM,**
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 63 Plot 19 6.05 Hectares at Kyewanise Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Semu Nsubuga of Busonko P.O. Kakiri, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana
15th June, 2007. **NAMUTEBI VERONICA,**
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 139 Plot 42 4.85 Hectares at Galabi Minana, Kamuvobe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Yokana Antonio Kiingi, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana
15th June, 2007. **NAMUTEBI VERONICA,**
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 850 Folio 1 Plot No. 66, Bukoto Block 321 Land at Masaka Mwalo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Peter Sekasiko of P.O. Box 390, Masaka, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala,
5th June, 2007. **OVERSON ARINAITWE,**
for Ag. Commissioner Land Registration.

IN THE HIGH COURT OF UGANDA AT NAKAWA
ADMINISTRATION CAUSE No. 139 OF 2007In the matter of the estate of the Late Isaac Kisirivu of Buwate,
Wakiso District

and

In the matter of an application for Probate/Letters of
Administration by Herbert Semakula Musoke and
Nantandwe Justine Kizito of Buwate-Wakiso District

NOTICE OF APPLICATION

TO WHOM IT MAY CONCERN

TAKE NOTICE that an application for Letters of Administration of the estate of the Late Isaac Kisirivu has been lodged in this Court by Herbert Semakula Musoke and Nantandwe Justine Kizito, brother and sister to the deceased.

This Court will proceed to grant the same if no caveat is lodged with this Court within fourteen (14) days from the date of publication of this notice unless cause be shown to the contrary.

Dated at Kampala, this 13th day of June, 2007.

E.O KISAWUZI,
Registrar.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 161 Plot 1509 0.2 Hectares at Magongolo Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Henery Bizimungu of P.O Mityana, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana NAMUTEBI VERONICA,
15th June, 2007. for Ag. Commissioner Land Registration

IN THE MATTER OF ADVOCATES ACT.

AND

IN THE MATTER OF AN AFFIDAVIT BY LUWAGA THIERRY FRED TO CLARIFY NAME AFFIDAVIT

I, LUWAGA THIERRY FRED of P.O. Box 22034, Kampala; do hereby make oath and state as follows:-

1. That I am a male Uganda adult of sound mind of the above address.
2. That I am aged 28 years and competent to swear this affidavit.
3. That all the time I have using the name of LUWAGA FRED instead of LUWAGA THIERRY FRED the travel documents inclusive.
4. That I intend to use my full name of "LUWAGA THIERRY FRED" from today onwards.
5. That whatever I have stated above is true and correct to the best of my knowledge.

Sworn at Kampala by the said LUWAGA THIERRY FRED this 14th day of June, 2007.

LUWAGA THIERRY FRED,
Deponent.

IN THE HIGH COURT OF UGANDA AT NAKAWA
ADMINISTRATION CAUSE No. 138 OF 2007

In the matter of the estate of the Late Apafula Luide of Namavundu Village, Wakiso District

and

In the matter of an application for Letters of Administration For the Estate of the Aforesaid by Kakeeto Sande Luide (Grandson)

NOTICE OF APPLICATION

TO WHOM IT MAY CONCERN

TAKE NOTICE that an application for Letters of Administration of the estate of the Late Apafula Luide has been lodged in this Court by Kakeeto Sande Luide the grandson of the deceased.

This Court will proceed to grant the same if no caveat is lodged with this Court within fourteen (14) days from the date of publication of this notice unless cause be shown to the contrary.

Dated at Kampala, this 13th day of June, 2007.

E.O KISAWUZI,
Registrar.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 424 Plot 63, Area 4.02 at Kijude.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Aida Nakikwaku of Nakirama, Gomb. Sabagabo, Busiro, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, CHRISTINE NAMIREMBE KATENDE,
21st June, 2007. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 942 Folio 25 Plot No. 791, Block 12 Land at Mengo Kisenyi Kyadondo Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Haji Badiru Musisi and Hakibu Mugimba of P.O. Box 2906, Kampala, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, LOUELLA ATARO,
6th June, 2007. for Ag. Commissioner Land Registration.

IN THE CHIEF MAGISTRATES' COURT OF LUWERO
AT LUWERO

MISCELLANEOUS CAUSE NO. 048 OF 2007

IN THE MATTER OF THE MONEY LENDERS ACT
CAP 273

AND

IN THE MATTER OF THE MONEY LENDERS
(LICENCES AND CERTIFICATES) RULES

AND

IN THE MATTER OF AN APPLICATION FOR A
MONEY LENDERS CERTIFICATE BY BAYPORT
FINANCIAL SERVICES UGANDA LIMITED
BAYPORT FINANCIAL SERVICES UGANDA
LIMITED—Applicant

NOTICE OF MOTION (EX-PARTE)

TAKE NOTICE that on the 6th day of July, 2007 at 9.30 o'clock in the forenoon or soon thereafter this Honourable Court shall be moved as Counsel for the Applicant can be heard on an application for the following order:

The Applicant be granted a Money Lender's Certificate under the Money Lenders Act.

TAKE FURTHER NOTICE that the application is supported by a statement by HILTON HARTENBERG, which shall be relied on at the hearing.

Dated at Kampala this 16th day of May, 2007.

Chishy
Counsel for the Applicant

Given under my hand and seal of the Honourable Court this 15th day of June, 2007.

J. M. K.
Magistrate Grade I

S T A T U T O R Y I N S T R U M E N T S

2007 No. 22.

The Universities and Other Tertiary Institutions (Establishment of Busitema University) Instrument, 2007.

(Under sections 22 (1), 24 (1) and 25 of the Universities and Other Tertiary Institutions Act, 2001, Act No. 7 of 2001)

IN EXERCISE of the powers conferred upon the Minister responsible for education by section 22 (1), 24 (1) and 25 of the Universities and Other Tertiary Institutions Act, 2001, this Instrument is made this 25th day of May, 2007.

1. Title

This Instrument may be cited as the Universities and Other Tertiary Institutions (Establishment of Busitema University) Instrument, 2007.

2. Establishment of Busitema University

(1) There is established a public University to be known as the Busitema University.

(2) The headquarters of the University shall be located in Busitema, Busia District in Eastern Uganda in the area specified in the Schedule to this Instrument.

3. Objects of the University

The objects for which the University is established are—

- (a) to be the standard of excellence and innovation for societal transformation;

- (b) to be a leader in integrating scholarship and practice;
- (c) to serve societal needs and to foster social and economic development;
- (d) to be global in perspective, organization and action;
- (e) to engage staff and students in creative and rewarding learning so as to enhance economic and societal development in Uganda and beyond; and
- (f) to assist local communities and to build their capacity for socio-economic enhancement.

4. Functions of the University

The functions of the University are—

- (a) to provide instruction to all those admitted to the University and make provision for the advancement, transmission and preservation of knowledge, and to stimulate intellectual life in Uganda;
- (b) to organise and conduct courses with particular emphasis on sciences, technology and education;
- (c) to conduct examinations and award certificates, diplomas and degrees and where necessary to revoke such awards;
- (d) to undertake the development and sustenance of research and publication with particular emphasis in sciences, technology and education;
- (e) to disseminate knowledge and give opportunity of acquiring higher education to all persons, including persons with disabilities, wishing to do so regardless of race, political, opinion, colour, creed or sex;
- (f) to provide accessible physical facilities to the users of the University.

5. Mission and Vision of the University

(1) The vision and mission of the University shall be as specified in the Schedule to this Instrument.

(2) The Minister may on the recommendation of the National Council for Higher Education, after consultation with the University, amend the Schedule to this Instrument.

SCHEDULE

1. Location of Busitema University

The University with a multi campus model shall have its headquarters at Busitema, Busia District in Eastern Uganda.

2. Vision

The University shall be a centre of excellence in developing practical, innovative and motivated graduates who effectively respond to local and international communities.

3. Mission

The mission of the University is to enhance professionalism and innovativeness through research and community service for the transformation of society and sustainable development.

GERALDINE NAMIREMBE BITAMAZIRE,
Minister of Education and Sports.

I certify that this Resolution and the Statutory Instrument attached hereto were passed by Parliament on 10th May 2007.

A.M. TANDEKWIRE,
Clerk to Parliament.

STATUTORY INSTRUMENTS SUPPLEMENT
to The Uganda Gazette No. 31 Volume C dated 22nd June, 2007
Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U M E N T S

2007 No. 23.

The Stamps (Exemption from Stamp Duty) (Debenture by Bujagali Energy Limited) Instrument, 2007.

(Under section 10(a) of the Stamps Act, Cap. 342).

IN EXERCISE of the powers conferred on the Minister responsible for finance by section 10(a) of the Stamps Act, this Instrument is made this 25th day of May, 2007.

1. Title.

This Instrument may be cited as the Stamps (Exemption from Stamp Duty) (Debenture by Bujagali Energy Limited) Instrument, 2007.

2. Exemption from stamp duty.

The stamp duty chargeable under the provisions of section 2 of the Act on the debenture dated 25th May, 2007 executed by Bujagali Energy Limited in favour of Uganda Electricity Transmission Company Limited as security for the fast track loan lent to Bujagali Energy Limited is exempted.

FRED JACHAN OMACH,
*Minister of State for Finance, Planning and
Economic Development (General Duties)*
*also holding the portfolio of Minister of Finance,
Planning and Economic Development.*

S T A T U T O R Y I N S T R U M E N T S

2007 No. 24.

THE LOCAL GOVERNMENTS (FORT PORTAL MUNICIPALITY)
(TRAFFIC, STREET DESIGNATED PARKING AND WASHING AREAS)
BYE-LAWS, 2007.

ARRANGEMENT OF BYE-LAWS.

PART I—PRELIMINARY

Bye law

1. Title.
2. Application.
3. Purpose.
4. Interpretation.

PART II—DESIGNATED PARKING

5. Authorised Parking.
6. Council to designate parking areas.
7. Council to designate washing areas.
8. Control of designated parking and washing areas.
9. Appointment of agent.
10. Restriction on passage of heavy vehicles.

PART III—PROHIBITIONS

11. Parking in undesignated areas prohibited.
12. Driving in a dangerous manner
13. Delivering passengers in unauthorized place.
14. Touting for passengers Bureau.

Bye law.

15. Parking on pavement and green belt.
16. Parking improperly.
17. Parking lorries, buses or other commercial vehicles in a place for long.
18. Parking heavy commercial vehicles in ungazetted place at night.
19. Sale of agricultural produce and charcoal on streets prohibited.
20. Sale of milk in unauthorized manner.
21. Wondering and grazing of livestock on streets.
22. Repairing vehicles, motor cycles or bicycles in unauthorised place.
23. Removal of broken down vehicles.
24. Washing vehicles, motorcycles or bicycles in unauthorised area.
25. Parking motor vehicles at fuel filling stations prohibited.

PART IV—PERMITS AND FEES

26. Permit for a washing place.
27. Parking fees.
28. Fees for washing vehicles, motor cycles and bicycles.
29. Loading and offloading fees.
30. Vehicle may be impounded for failure to pay fees.
31. Fee on vehicles carrying pozzolaner.
32. Fee on other commercial vehicles.

PART V—OFFENCES AND PENALTIES

33. General offences.

PART VI—MISCELLANEOUS

34. Obligation to obey instructions of officers.
35. Power to tow or clamp vehicle, motor cycle or bicycle.
36. Proof of ownership of a vehicle, motor cycle or bicycle.
37. Revocation of SI No. 75 of 2002 and revocation of SI No. 92 of 2003.

SCHEDULES

FIRST SCHEDULE — Currency point.

SECOND SCHEDULE — Gazetted parking areas.

STATUTORY INSTRUMENTS

2007 No. 24.

The Local Governments (Fortportal Municipality) (Traffic, Street, Designated Parking and Washing Areas) Bye-laws, 2007.

(Under section 39 of the Local Governments Act, Cap 243).

IN EXERCISE of the powers conferred upon Fort Portal Municipal Council by section 39 of the Local Governments Act, these Bye-laws are made this 23rd day of May, 2007.

PART I—PRELIMINARY

1. Title.

These Bye-laws may be cited as the Local Governments (Fort Portal Municipality) (Traffic, Street, Designated Parking and Washing Areas) bye-laws, 2007.

2. Application.

These Bye-laws apply to the area of jurisdiction of Fort portal Municipal Council.

3. Purpose.

The purpose of these Bye-laws is to—

- (a) regulate the parking and washing of motor-vehicles, motor-cycles, bicycles and other vehicles within the Municipality;
- (b) prohibit disorderly and illegal parking in the Municipality;
- (c) provide for the raising of revenue by the Council; and
- (d) impose penalties for disorderly and illegal parking in the Municipality.

4. Interpretation.

In these Byelaws, unless the context otherwise requires—

- “authorised agent” means a person duly appointed by the council;
- “authorized place” means any public place authorized by the council for the purposes of keeping or maintaining impounded livestock or vehicles under these Bye laws;
- “bicycle” means any vehicle which has at least two wheels which is propelled by means of pedals or hand cranks solely by muscular energy of the person riding it;
- “boda-boda” a motorcycle or bicycle used for public transport;
- “bus” means any commercial bus involved in public transport;
- “council” means Fort portal Municipal Council;
- “currency point” has the meaning assigned to it in the First Schedule to these Byelaws;
- “designated parking place ” means an area designated by the council as a place for the parking of a particular type of motor-vehicle, motor cycle, or bicycle carrying out the business of public transport within the Municipality and listed in the Second Schedule to these Bye-laws;
- “designated washing place” means an area designated as a washing place by the council for the business of washing public vehicles, or bicycles;
- “Financial year” means a period of twelve months ending on the 30th June of each calendar year;
- “motor cycles” means a motor vehicle with less than four wheels, the unladen weight of which does not exceed four hundred kilograms;
- “municipality” means Fort Portal Municipality;
- “public service vehicle” means a motor vehicle licensed to carry passengers for hire or reward;

“sticker” means a document issued by the council or its authorized agent in acknowledgement of payment of a fee under these Byelaws;

“street parking place” means a parking place which forms part of the street within the Municipality and bearing the signs “Bus-Stage” or “Taxi-Stage” or “Parking” ;

“taxi” includes a motor-car, mini-bus, pick-up, or other vehicle used for commercial transport purposes to carry passengers or luggage; and

“vehicle” includes a machine or implement of any kind drawn or propelled along the road whether by animal, mechanical, electrical or any motive power.

PART II—DESIGNATED PARKING AREAS

5. Authorised parking.

(1) Every service vehicle shall be parked in an area within the municipality designated for the exclusive parking of public service vehicles.

(2) All motor cycles and bicycles operating as public transport shall be in an area designated for the exclusive parking of such motor cycles or bicycles.

(3) For the purposes of these Byelaws, the council shall designate separate parking areas within the municipality for the parking of buses, heavy commercial vehicles, light trucks, lorries, mini buses, pick-ups, motorcycles and bicycles operating as commercial public transport.

(4) For the purpose of this byelaw, public service vehicles shall be parked in areas set out in the Second Schedule.

6. Council to designate parking areas.

The council may, from time to time amend the Second Schedule, for purposes of increasing or decreasing the number of designated parking areas.

PART III—DESIGNATED WASHING AREAS

7. Council to designate washing areas.

(1) The council may, from time to time, designate areas within the municipality for purposes of washing vehicles, motor cycles or bicycles.

(2) A person who wishes to establish or start operating a business of washing vehicles, motor cycle or bicycles, shall apply to the council indicating the place where he or she desires to operate the business.

(3) The council may with such conditions as the council considers appropriate, designate that place as a washing area for the purpose of these Bye-laws.

8. Control of designated parking and washing areas.

The council or its authorised agents shall control and manage all designated parking and washing areas in the municipality under these Bye-laws.

9. Appointment of agent.

The council may appoint any person to carry out, on behalf of the council, the functions conferred upon the council by these byelaws.

10. Restriction on passage of heavy vehicles.

A vehicle exceeding the approximate weight of ten thousand kilograms shall use only those roads as may be directed by the council from time to time.

PART IV—PROHIBITIONS

11. Parking in undesignated areas prohibited.

(1) A person shall not park a vehicle, motor cycles or bicycle in a place unless the place is designated for the parking of such a vehicle, motor cycle or bicycle.

(2) Where a person parks a vehicle, motor cycles or bicycle in any area not designated for the parking of that vehicle, motor cycle or bicycle, the council may clamp, tow or impound the vehicle, motor cycles or bicycle.

(3) Where a vehicle, motor cycle or bicycle is clamped or towed and impounded in accordance with these Bye-laws—

- (a) the owner or operator of the vehicle, motor cycle or bicycle shall refund to the Council or the council's authorized agent, all the expenses incurred in the clamping, towing or impounding of the vehicle, motor cycle or bicycle;
- (b) the council shall not be responsible for any damage that may have been reasonably occasioned to the vehicle, motor cycle or bicycle in the process of clamping, towing or impounding of the vehicle, motor cycles or bicycle.

(4) For the avoidance of doubt, where at the time of clamping, towing, or impounding of the vehicle, motor cycle or bicycle, the vehicle, motor cycle or bicycle is carrying any passengers, the operator of that vehicle, motor vehicle or bicycle shall enable the passengers to board an alternative vehicle, motor cycles or bicycle without undue delay.

12. Driving in a dangerous manner.

A person shall not drive a public service vehicle in a manner that may be dangerous or is likely to cause injury or affect the normal working of other people or property.

13. Delivering passengers in unauthorized place.

A driver or conductor of a public service vehicle shall not carry from, or unload a passenger in any place other than the gazetted parking area for the parking of that vehicle.

14. Touting for passengers.

A driver, conductor, or other agent of the owner of a vehicle involved in public transport shall not tout for passengers in the municipality.

15. Parking on pavement and green belt.

A driver of any vehicle, motorcycle or bicycle shall not park his or her vehicle, motor cycle or bicycle on a pavement or green belt within the municipality.

16. Parking improperly.

A person shall not park a vehicle, motor cycle or bicycle improperly in a parking place in disregard of the manner in which the parking place is marked or demarcated.

17. Parking lorries, buses or other commercial vehicles in a place for long.

A person shall not park a lorry, bus or other commercial vehicle in one place for more than four hours except where the vehicle is loading or off loading.

18. Parking heavy commercial vehicles in ungazetted place at night.

(1) A person shall not park a heavy commercial vehicle at night within the municipality for more than three hours in any place other than one gazetted for the parking of heavy commercial vehicles.

(2) This byelaw does not apply to a vehicle which is loading or off loading.

19. Sale of agricultural produce and charcoal on streets prohibited.

(1) A person shall not sell any agricultural produce, food stuff or charcoal on the street or other place within the municipality other than in a market or other place designated by the council for the sale of such an item.

(2) Any person who contravenes this byelaw shall upon the order of the court, in addition the penalties prescribed under these Bye-laws to being forfeit to the council the items being sold.

20. Sale of milk in unauthorised manner.

(1) A person intending to operate the business of milk vending within the municipality shall apply to the council for a permit.

(2) A permit for milk vending under this byelaw shall expire at the end of the financial year.

(3) A permit for milk vending shall clearly set out the conditions of the milk vender as may be found appropriate by the council in consultation with the public health officials.

21. Wondering and grazing of livestock on streets.

(1) A person shall not leave livestock to graze or wonder on the streets of Fort Portal town or the municipality.

(2) Subject to any law in place, the council may impound or order the impounding of any livestock found grazing or wondering on the streets of the municipality, for a period not exceeding twenty four hours.

(3) Where any livestock is impounded under this byelaw, the owner or other person responsible for the livestock shall immediately be informed of the impounding of the livestock.

(4) Where the council fails to establish the owner of that livestock for purposes of byelaw 21 (3), the council shall through the local media publish an announcement calling up the owner or person responsible for the livestock.

(5) Any animal impounded under this bye-law shall be kept in an authorized place and shall not be starved.

(6) The owner or other person responsible for the care of the livestock impounded shall refund to the council, all the expenses incurred in the impounding, feeding and taking care of the livestock impounded under this bye-law.

(7) Where livestock in the custody of the council is unclaimed for twenty four hours the livestock shall be auctioned and the proceeds shall be given to the owner if established less the expenses incurred in impounding and auctioning.

22. Repairing vehicles, motor cycles or bicycles in unauthorised place.

(1) A person shall not repair a vehicle, motor cycle or bicycle in an area other than in a garage or area approved by the council for such repair.

(2) The council or its agent may remove any vehicle being repaired and take it to an authorised place for safe custody, if that vehicle has been repaired on the road or street or an area not authorised by the council.

23. Removal of broken down vehicles.

(1) The owner or driver or agent of any vehicle which has broken down on any place, road, street in the municipality, shall remove or take all reasonable steps to secure the removal of the vehicle as soon as practicable from that road.

(2) The council or its agent shall remove any vehicle which has broken and take it to an authorised place for safe custody, if that vehicle has been parked on the road or street, for more than twelve hours.

(3) The owner or driver of the vehicle removed by the council or its agent shall pay to the council the expenses incurred for the removal and custody.

24. Washing vehicles, motor cycles or bicycles in unauthorised area.

(1) A person shall not operate the business of washing vehicles, motor cycles or bicycles in a place other than one authorized by the council for the purpose.

(2) The council may clamp, tow and impound the vehicle, motor cycle or bicycle found being washed in unauthorized area.

25. Parking of motor vehicles at fuel filling stations prohibited.

(1) A person shall not park or leave a motor vehicle at a fuel filling station for any other purposes other than for services offered at the fuel filling station.

(2) For the purposes of this bye-law, a person shall only park a motor vehicle at a fuel filling station for such period as may be reasonable for the carrying out of a service offered at the fuel station.

PART V—PERMITS AND FEES

26. Permit for a washing place.

(1) The council shall issue a permit in a form of a sticker to persons operating the business of washing vehicles, motor cycles or bicycles in designated areas.

(2) The council shall determine and levy a fee for the washing of vehicles, motorcycles or bicycles within the municipality.

(3) A person shall not carry out the business of washing vehicles, motor cycles or bicycles without a valid permit.

27. Parking fees.

(1) A person operating the business of commercial public transport within the municipality shall pay a monthly fee prescribed by the council, from time to time.

(2) A person operating a commercial vehicle, lorry, light truck, pick up or other vehicle, within the municipality shall pay a daily and monthly fee as prescribed by the council.

(3) A person who pays a monthly parking fee under this byelaw shall be issued with a monthly sticker and shall, on each payment of a daily fee, be issued with a receipt by the council or its authorised agent.

(4) A sticker issued under this byelaw shall be sufficient evidence of payment of a monthly parking fee.

(5) A receipt issued under this byelaw shall be sufficient evidence of payment of the relevant day's parking fee.

(6) The council may, on application by a person concerned, exempt certain categories of persons or institutions from the requirement of paying parking fees under this bye-law.

28. Fees for washing vehicles, motor cycles and bicycles.

(1) A person operating the business of vehicles, motor cycles or bicycles washing within the municipality shall pay a monthly fee prescribed by the council, from time to time.

(2) A person who pays a monthly fee for the washing of vehicles, motor cycles or bicycles under this byelaw shall be issued with a monthly sticker.

(3) A sticker issued under this byelaw shall be sufficient evidence of payment of the prescribed fee for the washing of vehicles or bicycles.

(4) The council shall determine and levy a percentage or other fee on the amount of money chargeable for the washing of each or a number of motor vehicles.

(5) A driver, car washer, agent, owner of a vehicle, motor cycle or bicycle shall not wash his or her vehicle or bicycle under this bye-law without paying council fees.

29. Loading and offloading fees.

(1) A person operating the business of commercial public transit on transit through Fort Portal town who loads or offloads passengers within the municipality shall pay a loading or offloading fee as may be prescribed by the council from time to time.

(2) A person who pays a loading or offloading fee under this byelaw shall be issued with a receipt by the council or an authorised agent.

30. Vehicle may be impounded for failure to pay fees.

(1) Subject to any other law, the Council may impound or cause the impounding of any motor vehicle, public service vehicle engaged in public transport or any taxi, or motorcycle within the municipality where the owner of the vehicle has, after sufficient written notice to him or her, detailing all the material facts relating to the impounding of his or her vehicle, and giving the person reasonable time within which to pay, failed or defaulted to pay any fees under these Bye-laws.

(2) A vehicle impounded under this bye-law shall be kept under an authorized place until the payment or any part of the payment under this byelaw.

(3) For the purposes of these Bye-laws, a vehicle impounded shall be released on either full payment of the fee or where the council is satisfied that all the fee has been paid, or any part payment of the fee as agreed by the council or on a court order.

(4) The owner or other person responsible for the vehicle impounded under this byelaw shall refund all the expenses incurred by the council in impounding, storage and taking care of a vehicle

impounded under this byelaw to the Council.

(5) Where a vehicle stays in the custody of the council for a period of 6 months without the owner claiming it or where there is failure to pay fees as provided in this byelaw and upon notice to the owner, the vehicle or motor cycle or bicycle shall be sold by public auction and the proceeds after deducting the fees and custody expenses shall be given to the owner.

31. Fee on vehicles carrying pozzolaner.

(1) The council shall impose a monthly fee on every commercial vehicle, lorry, light truck or other vehicle that operates the business of carrying pozzolaner, locally known as “bikenkya” stones to Hima cement or any other factory.

(2) The council or its authorized agent shall issue a monthly sticker to every person who pays the fee under this byelaw and the sticker shall be sufficient evidence of the payment of the fee.

32. Fee on other commercial vehicles.

(1) A person operating a tractor, heavy commercial vehicle, light truck, lorry or other vehicle in the municipality shall pay a monthly fee prescribed by the council from time to time.

(2) The council or its authorised agent shall issue a sticker to every person, agent, owner or driver of the motor vehicle who pays a monthly fee under this byelaw and the sticker shall be sufficient evidence of the payment.

PART VI—OFFENCES AND PENALTIES

33. General offences.

(1) A person who—

- (a) parks a vehicle in a place other than one designated for the parking of his or her vehicle within the municipality;
- (b) parks a vehicle improperly in disregard of the manner in which the parking place is marked or demarcated;
- (c) defaults or fails to pay any parking, loading or offloading or such other fee under these Bye-laws as owner, driver

- conductor or such other operator of the vehicle;
- (d) breaks, vandalizes, steals, or in any way wrongly tampers with a clamp;
- (e) operates an illegal parking or washing place;
- (f) contravenes any provision of these Bye-laws,

commits an offence and is liable, on conviction, to a fine not exceeding two currency points or imprisonment not exceeding six months or both.

(2) In addition to the penalty provided under this byelaw, any council fees due and expenses incurred by the council or its authorized agent as a result of the breach of any provisions of these Bye-laws shall be paid by the person convicted.

(3) For the avoidance of doubt, a bicycle operator involved in the business of public transport within the municipality, who—

- (a) parks a bicycle in a place other than one designated for the parking of bicycles;
- (b) parks a bicycle in disregard of the demarcation at the parking place; or
- (c) defaults or fails to pay the monthly parking fee for his or her bicycle,

commits an offence and is liable, on conviction to a fine not exceeding two currency points or to imprisonment not exceeding six months or both.

PART VII—MISCELLANEOUS

34. Obligation to obey instructions of officers.

Every person shall at all times, obey reasonable orders, directives or instructions of an officer of the council in connection with these Bye-laws.

35. Power to tow or clamp a vehicle, motor cycle or bicycle.

The council may tow or clamp any vehicle, motor cycle or bicycle

whose driver or agent or owner contravenes the provisions of these byelaws.

36. Proof of ownership of a vehicle, motor cycle or bicycle.

Any person claiming to be the owner of a vehicle, motor cycle or bicycle shall prove to the satisfaction of the council or its agent that he is the owner of that vehicle, motor cycle or bicycle.

37. Revocation of SI No. 75 of 2002 and SI No. 92 of 2003.

The Fort Portal Municipal Council (Streets and Designated Areas Parking) Bye-laws, 2002 and the Fort Portal Municipal Council (Road and Traffic) Bye-laws 2003 are revoked.

SCHEDULES

FIRST SCHEDULE

Byelaw 4

CURRENCY POINT

One currency point is equivalent to twenty thousand Uganda shillings.

SECOND SCHEDULE
DESIGNATED PARKING AREAS

Byelaw 6.

The following places are designated as parking areas.

BUS/TAXI PARK

1. Nyakaseke (Taxi Park) at Nyakaseke, with an area 16,000m in South Division
2. Rwengoma Lorry / Bus Park area 3,200m in West Division
3. Kahinju Place Taxi Park in South Division

STREET PARKING

The following streets are designated for street parking

1. Moledina
2. Lugard Road
3. Rukidi Street
4. Ruhandiika Street
5. Kaboyo Road
6. Balya Road
7. Kahinju Road
8. Malibo Road
9. Babiha Road
10. Magambo Road
11. Mpanga Market
12. Muguusu Road
13. Mill Lane Kabundaire
14. Kampala Road (in front of Mpanga Market)

BODA BODA STAGES

The following locations are designated as Boda Boda stages

- | | |
|---|-------|
| 1. Hakabale | Stage |
| 2. Kampala road Red House | Stage |
| 3. Area between Shell Mpanga & Kampala Road | Stage |
| 4. Boma Offices | Stage |
| 5. Mountains of the Moon Hotel Junction | Stage |
| 6. Garden Restaurant Entrance | Stage |

| | |
|--|-------|
| 7. Harubaho Junction | Stage |
| 8. Kumwe Mill Lane | Stage |
| 9. Rufura Junction | Stage |
| 10. Bus / Lory park Entrace | Stage |
| 11. Kahungabunyonyi Road | Stage |
| 12. Hakatoma Trading centre | Stage |
| 13. Kitembe Junction | Stage |
| 14. Buhiga Hospital External Park | Stage |
| 15. Kamwenge Road blow Moscque | Stage |
| 16. Glue pot Junction | Stage |
| 17. Dons Plazar | Stage |
| 18. V.O.T. | Stage |
| 19. Bonanza Janction | Stage |
| 20. Pan africa | Stage |
| 21. M.T.N Kahinju Road | Stage |
| 22. Total Frontage | Stage |
| 23. Wooden Hotel Entrance | Stage |
| 24. Kahinju access / Junction | Stage |
| 25. Magambo Entrance | Stage |
| 26. Malibo Road | Stage |
| 27. New Tax Park Entrance | Stage |
| 28. Kasombabwoma Bwamba road | Stage |
| 29. Nyakaseke / Kalitusi Bwamba Road | Stage |
| 30. Mutigwabatuku Junction | Stage |
| 31. Balya road | Stage |
| 32. Kabarole Hostel | Stage |
| 33. Hakibale / MT | Stage |
| 34. Maguru / Mucwa Junction | Stage |
| 35. Virika | Stage |
| 36. Kacwamba | Stage |
| 37. Kasusu | Stage |
| 38. Upper Kagote Road / Queens Road Junction | Stage |
| 40. Kagote Estate - Saka / Queens Roads Junction | Stage |

Passed by Fort Portal Municipal Council this 23rd day of May, 2007.

I hereby signify my hand this 30th day of May, 2007.

ASABA E. RUYONGA ADYEERI,
Chairperson, Fort Portal Municipal Council.

STATUTORY INSTRUMENTS SUPPLEMENT
to The Uganda Gazette No. 31 Volume C dated 22nd June, 2007
Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U M E N T S

2007 No. 25.

**THE LOCAL GOVERNMENTS (FINANCIAL AND ACCOUNTING)
REGULATIONS, 2007.**

—————
ARRANGEMENT OF REGULATIONS.

PART I—PRELIMINARY.

Regulation.

1. Title.
2. Commencement
3. Application of these Regulations
4. Interpretation

PART II—FINANCIAL ADMINISTRATION AND CONTROL.

5. General control of financial transactions of local governments
6. Functions of the council
7. Functions of the executive committee
8. Functions of Standing Committee
9. Duties of chief executive
10. Duties of Accounting Officers at administrative units
11. Duties of head of finance
12. Duties of the head of internal audit
13. Duties of heads of department
14. Duties of other public officers
15. Pecuniary responsibility of public officers
16. Functions of Local Government Public Accounts Committee

PART III—BUDGETING

17. Budgeting
18. Annual plans and budgets
19. Budget desk and duties thereof
20. Annual revenue expenditure estimates
21. Recurrent and development estimates
22. Feasibility studies and cost benefit analysis
23. Vote on account
24. Insufficient provisions
25. Revision of estimates
26. Virement of warrants
27. Reallocation warrant
28. Supplementary provisions
29. Amendments to the vote book
30. Unauthorised excesses

PART IV—REVENUE

31. Authority for revenue collection and expenditure
32. Revenue collection responsibilities of the Head of Finance
33. Revenue registers
34. Revenue collector
35. Loss of receipt forms
36. Legal tender
37. Grants from Government
38. Donors funds
39. Remittance of shared revenue collections by local governments

PART V—PAYMENTS

40. Authority and responsibility for payments
41. Record of the transaction in the accounts
42. Payment vouchers
43. Payment of advances
44. Appointment of vote controllers and bank agents
45. Departmental warrants
46. Vote book
47. Registration of specimen signatures

Regulation.

48. Modes of payment
49. Restrictions on cash payments
50. General and special imprest
51. Custody of imprests
52. Replenishment and retirement of imprests
53. Salaries and wages establishment registers
54. Payment of salaries and pensions, terminal benefits and compensation
55. Methods of payment of employees costs
56. Payments of local governments emoluments and allowances

PART VI—ACCOUNTING AND CONTROLS

57. Accounting policy and chart of accounts
58. Accounting manual and Ministers instructions
59. Accounting records of local governments
60. Accounting records at administrative units
61. District hospital accounts
62. Health units accounts
63. Accounts of secondary schools and capitation grant
64. Financial management of primary schools
65. General control of finances of administrative units
66. Security of accounting records
67. Retention or destruction of accounting records
68. Accounts of local governments
69. Annual closure of accounts
70. Audit of accounts

PART VII—TREASURY MANAGEMENT

71. Banking and bank accounts
72. Opening of bank accounts
73. Bank reconciliation
74. Investments
75. Fixed deposits
76. Borrowed funds
77. Overdrafts
78. Acceptable cheques
79. Cashing of cheques

80. Dishonoured cheques

Regulation.

PART VIII—ASSETS MANAGEMENT

81. Custody of stores and other assets of the department
82. Control arrangements
83. Stores control officer
84. Allocated stores
85. Register of vehicles and heavy plant
86. Inventories of light plant, working equipment and loose tools
87. Inventories of machinery, furniture and other equipments
88. Registers of land and buildings
89. Handing over certificates
90. Centralisation of stores
91. Sale of stores
92. Loss through damage
93. Use of spare parts
94. Responsibility for safe custody of public moneys and other assets
95. Security of cash and valuables
96. Safes, cash boxes and keys
97. Private monies
98. Legal action for recovery
99. Control of receipt books
100. Irrecoverable revenue
101. Arrears of revenue returns
102. Convening of boards of survey

PART IX—RISK MANAGEMENT

103. Risk management and internal control
104. Establishment of internal audit units
105. Relationship between head of internal audit and head of finance
106. Internal audit reviews
107. Special investigations
108. External audit
109. Computers and information systems
110. Computers and information security
111. Insurance policy and principals

112. Preliminary loss report

Regulation.

113. Minor losses

114. Loss report forms

115. Loss report to executive committee

116. Action on final loss report

117. Writing-off of losses

118. Surcharge powers

119. Accounting for losses

120. Security for cash in transit

121. Liability of the council

122. Use of private vehicle

PART X—OFFENCES AND PENALTIES

123. Offences

124. Penalties

PART XI—MISCELLANEOUS PROVISIONS

125. Utilisation of funds at village level

126. Reporting of deaths, dismissals, etc

127. Guides, manuals and other publications

128. Compliance with these regulations

129. Handing and taking over of public offices

130. Revocation of S.I. No. 243 – 15.

STATUTORY INSTRUMENTS

2007 No. 25.

The Local Governments (Financial and Accounting) Regulations, 2007.

(Made under sections 78(2) and 175 of the Local Governments Act, Cap 243).

IN EXERCISE of the powers conferred upon the Minister by section 78(2) and 175 of the Local Governments Act, these Regulations are made this 14th day of May, 2007.

PART I—PRELIMINARY

1. Title.

These Regulations may be cited as the Local Governments (Financial and Accounting) Regulations, 2007.

2. Commencement.

These Regulations shall come into force on the 1st day of July, 2007.

3. Application.

(1) These Regulations shall apply to all financial transactions and business of all local government councils and administrative units and to the management of all public moneys and public property in local governments.

(2) Nothing in these Regulations overrules any obligation conferred on a person by the Act or any other law.

(3) Where there is a conflict between these Regulations and any earlier regulations, instructions or circular, these Regulations shall prevail.

4. Interpretation.

In these Regulations, unless the context otherwise requires—

“accountant” means an officer appointed and posted to a district, city, municipal or division council to be incharge of

- accounting and financial management of that council;
- “Accountant General” means the person designated as such under section 7 of the Public Finance and Accountability Act, 2003;
- “Act” means the Local Governments Act;
- “administration” means the entire administrative setup of a district, city, municipality, division, town, subcounty or any other lower council;
- “allocated stores” means stores the cost of which is directly charged on the relevant programme, sub-programme and item of expenditure;
- “bank” means a financial organization or institution registered with the Bank of Uganda to provide banking services under Part VII of these Regulations;
- “cash in transit” means all forms of monies as defined in these regulations being remitted or transferred from one office or place to another;
- “chief executive” means chief administrative officer or town clerk and includes assistant administrative officer, assistant town clerk or sub-county chief appointed accounting officer by the chief administrative officer of a district or the town clerk of a city or municipal council;
- “chief finance officer” means an officer in charge of accounting and financial management of a district, city or municipal council;
- “council” means a council as defined by the Act;
- “council bank account” means council bank accounts operated by the chief executive and head of finance for main stream accounts and agency and project accounts operated by the chief executive, head of finance and a vote controller appointed under these Regulations;
- “currency point” has the meaning assigned to it in the Sixth Schedule

- to the Act;
- “executive committee” means a council committee established in accordance with the Act;
- “head of finance” means the chief finance officer, accountant or sub-accountant responsible for accounting and financial management of a local government;
- “heavy plant” means items of a specialised nature which may include compressors, motorised engines and generators, heavy pumps, drillers, excavators, dumpers, cranes, rollers, trailers, dozers, road sweepers, graders, tar sprayers, fire service tenders, fork-lift trucks, or other similar items;
- “internal audit” means an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organisation;
- “internal control” means the systems of control devised by management to ensure that the council’s objectives and management policies are achieved and adhered to in a manner that promotes the economy, efficiency and effectiveness on the use of resources, that financial and other records are reliable and complete and that the councils assets and interests are safeguarded;
- “land and building” means land, buildings and enclosures which are owned, rented or occupied by the local council;
- “local council” includes local government councils and administrative unit councils;
- “local government” means the local councils established under section 3(2) to (5) of the Act;
- “loss” means any loss, theft, deficiency, fraudulent payment, suppression of revenue, irrecoverable revenue, misappropriation, misuse or unauthorized damage or destruction;

- “member of council” means an elected councilor;
- “Minister” means the minister responsible for local governments;
- “monies” includes cash, cheques, postal and money orders, stamps and other negotiable instruments of monetary value;
- “public officer” means any person holding or acting in a public office;
- “revenue collector” means any officer, cashier, chief or any accounts staff appointed to receive or collect revenue;
- “risk management” means the establishment of policies, procedures and practices to identify, analyse, quantify, monitor, and control financial and other exposures of the council so as to minimize potential losses;
- “standing committee” is a committee of council as established under the Act;
- “stores and other assets” includes allocated stores, unallocated stores, vehicles, plant, equipment, tools, machinery, furniture, movable fittings and livestock;
- “sub-accountant” means an officer posted to a sub-county council and a municipal division to take charge of financial accounting and financial management of that council;
- “unallocated stores” means stores the cost of which is charged to a stores control account pending later charge to the relevant programme, sub-programme and item of expenditure;
- “year” means a financial year.

PART II—FINANCIAL ADMINISTRATION AND CONTROL

5. General control of financial transactions of local governments.

The financial transactions of local governments shall be under the general control of the accounting officer and shall be managed by the

accounting officer subject to the Act and these Regulations.

6. Functions of the council.

(1) The council shall perform the following functions in relation to financial management—

- (a) authorise public expenditure, in accordance with section 82 (1) of the Act;
- (b) exercise general control over public revenue of the council in accordance with the Act, these Regulations and other instructions issued by a competent authority;
- (c) approve all annual plans and budgets for local government expenditures;
- (d) approve vote on account;
- (e) approve supplementary estimates;
- (f) approve policies;
- (g) consider reports produced by the Local Government Public Accounts Committee and recommend action where necessary.

7. Functions of the executive committee.

The functions of the executive committee of a council in relation to financial management shall be—

- (a) to exercise general supervision and control over the council's finances and Government conditional grants and ensure that these Regulations are observed;
- (b) to propose policies and projects for consideration by the council and upon approval by the council, monitor the implementation of the council's programmes and projects;
- (c) at the end of each financial year, to consider and evaluate the performance of the council against the approved work plans and programmes;
- (d) to review the annual and other accounts of the council together

- with the audit reports;
- (e) to review the quarterly internal audit reports after being examined by the local government public accounts committee and report to the council;
 - (f) to recommend and exercise surcharge powers in accordance with regulation 118;
 - (g) to authorise the writing off of losses in accordance with regulation 117;
 - (h) to approve any re-allocation of the council's funds;
 - (i) to approve the annual cash flow budgets;
 - (j) to monitor the implementation of the council's policies and programmes;
 - (k) to review periodic performance reports prepared by the chief executive and recommend action where necessary;
 - (l) to review reports produced by the local government public accounts committee and report to the council.

8. Functions of standing committees.

The functions of standing committees of a council in relation to financial management in the specific sectors for which they are responsible include—

- (a) to review finance related bills for ordinances or bye-laws presented to the council and make appropriate recommendations to the council;
- (b) to review monthly revenue and expenditure returns, contracts committee reports and other reports and make recommendations to the council;
- (c) to review budgets and plans of their sectors and make recommendations to the council;
- (d) to monitor and review the performance of sectors under their

- functional responsibility;
- (e) to perform other financial responsibilities that are delegated to it by the council; and
- (f) to handle finance related matters referred to it by the council.

9. Duties of the chief executive.

(1) The chief executive shall be the accounting officer of the council.

- (2) The duties of the chief executive shall include, among others—
 - (a) to ensure that the financial procedures established by the Act, these Regulations, the accounting manual and any instructions issued under the Act and these Regulations are followed and that accounting records are maintained in a form prescribed for accounting purposes;
 - (b) to ensure that the public monies, property and resources for which he or she is responsible as accounting officer are properly managed and safeguarded;
 - (c) to report to the Minister with a copy to the Auditor General, any cases of apparent waste, extravagant administration or failure to achieve value for money in addition to any weakness in financial procedures;
 - (d) to produce when required by the Auditor General or Accountant General or by such public officers as may be authorised by them, all cashbooks, stamps, records or vouchers in his or her charge;
 - (e) to reply promptly and substantively to any queries addressed to him or her by the Minister, Auditor General, Inspectorate of Government and the head of internal audit;
 - (f) to ensure the appointment of a qualified and competent head of finance, head of internal audit and such other staff as are necessary to carry out the accounting and financial

- management of the council;
- (g) to maintain, through the head of finance, a budget desk for purposes of having an adequate and efficient system of planning, budgeting and budgetary control to enable preparation of plans and budgets in the prescribed time and manner, and the activities of the council to proceed within the prescribed framework;
 - (h) to prepare and submit to the Auditor General the statement of final accounts of the council for audit within three months after the end of each financial year in accordance with the Public Finance and Accountability Act, 2003;
 - (i) to ensure that revenue and debt management and collection, expenditure management and payment of creditors are in accordance with these Regulations, the accounting manual and any instructions issued by the Minister;
 - (j) to establish proper storage facilities with accounting and financial control systems to ensure efficient receipt, issue and safe custody of stores, vehicles, plant and other assets;
 - (k) to establish and operate, through the head of internal audit, a reporting framework on the adequacy and efficiency of arrangements made under paragraph (b), and to assess whether the council receives value for money in respect of all its activities;
 - (l) to support and participate in national and local training and publicity initiatives for the efficient maintenance and improvement of the financial skills and awareness of all personnel connected with the council, including staff, councillors and the public;
 - (m) to ensure that all staff and councillors are aware of and conform to the requirements of these Regulations and the accounting and management arrangements made under them;
 - (n) to appoint accounting officers at lower local government councils, for the purposes of accounting to him or her for conditional grants and other funds from the council, other than the funds

that belong to those lower government councils.

(3) The chief executive shall ensure the availability of these Regulations to the council staff members and political leaders, and ensure that staff members are conversant with these Regulations.

(4) The chief executive shall take necessary action where the mismanagement and other anomalies are reported by the local government public accounts committee and where action is not taken or where such action is considered insufficient, the Minister shall take any action within the law considered appropriate.

10. Duties of accounting officers at administrative units.

(1) The assistant chief administrative officer in charge of the county shall be the accounting officer of the administrative unit at the county.

(2) The parish chief or ward agent shall be the accounting officer of the parish or ward in accordance with these Regulations.

(3) The chairperson of the executive committee of the village administrative unit shall be accountable to the village council.

(4) The duties of the assistant chief administrative officer, the town clerk or the parish chief as accounting officers of the county, town board or parish respectively shall include among others—

- (a) to supervise and co-ordinate the preparation of draft annual estimates and submit them to the council for debate and approval by the fifteenth day of June;
- (b) to carry out financial monitoring duties at the village level and prepare inspection reports on a monthly basis, to be submitted to the district headquarters or sub-county and to co-ordinate the preparation of annual budget estimates;
- (c) to ensure that the councils prepare an income and expenditure statement at least twice a year and submit it to the chief executive of the district or sub-county;
- (d) to ensure the collection of the county's or parish and village share of revenue from each sub-county within the area of jurisdiction and guide the sub-counties to distribute the revenue collected,

- in accordance with the Act and these Regulations;
- (e) to ensure that the bank account of the administrative unit is opened on which all monies received by the administrative unit shall be banked;
 - (f) to be signatories to the county and parish bank accounts;
 - (g) to authorize all payments by the administrative unit and ensure that there is proper accountability for the council's financial transactions;
 - (h) to ensure that proper accounting records are maintained by the administrative unit;
 - (i) to submit monthly returns of income and expenditure to the council;
 - (j) to ensure that a cash book and revenue registers are maintained.

11. Duties of the head of finance.

(1) The head of finance shall be responsible to the chief executive for all financial transactions and accounts of the council, and shall be the receiver, paymaster and chief accountant of the council and his or her duties shall among others, be—

- (a) to manage the financial affairs of the council prudently, efficiently and effectively;
- (b) to ensure compliance with these Regulations, the accounting manual and all instructions issued by the Minister;
- (c) to supervise and co-ordinate the budget desk officers in the preparation of work plans for submission to the chief executive and to the council by the required dates, in accordance with the budget cycle of the local government;
- (d) to ensure that the approved estimates of expenditure on votes under his or her control are not exceeded and to keep watch over the expenditure of votes controlled by other officers and

- warn them if there is a danger of those votes being exceeded;
- (e) to ensure that no expenditure is incurred before it has been authorized by the council and any other organ of the council authorised to do so;
 - (f) to maintain approved systems of accounting throughout the council in accordance with these Regulations;
 - (g) to supervise and ensure the prompt collection of all revenue due to the council and bring promptly to account all revenue or other receipt paid into the administration's bank accounts or accounted for to him or her under the proper directorate or programs, sub-programs and items;
 - (h) to supervise all officers entrusted with the receipt and expenditure of administration funds and to take precautions, through the maintenance of frequent checks against the occurrence of fraud, embezzlement or carelessness;
 - (i) to supervise the expenditure and other disbursements of the council and ensure that no payment is made without proper authority and in case of any apparent extravagance call the attention of the officer concerned and his or her superiors;
 - (j) to charge under the proper directorate or programs, sub-programs and items all disbursements of the council;
 - (k) to co-ordinate the preparation of the annual accounts of the council for audit and prepare financial statements and returns as required by the Act and these Regulations;
 - (l) to prepare special reports as required by the council, donors or the central government in addition to monthly, quarterly and annual financial statements required under the accounting provisions and copy them to any organ of the council empowered to receive them;
 - (m) to make provision for the secure custody, under lock and key, of all the receipt books, tickets, licences and other accounting

- stationery;
- (n) to monitor in consultation with chief executive, the administration's procedures for the procurement of goods, services and works and to ensure that all officers concerned provide adequate storage accommodation for stores and assets in their receipt, custody and disposal of these stores or assets , and co-operate with the contracts committee in the execution of its work;
 - (o) to ensure that proper provision is made for the safekeeping of all council monies, securities, valuable documents and account books in accordance with these Regulations;
 - (p) to supervise the operation, maintenance and protection of the council accounting and data processing equipment including the provision of dust and damp-free accommodation and standby facilities in the event of breakdown or power failure;
 - (q) to take full responsibility for staff under his or her control and ensure fair allocation of duties and training;
 - (r) to ensure that all officers with responsibilities of a financial nature are conversant and comply with these Regulations;
 - (s) to report to the chief executive and recommend disciplinary action against any officer who continuously contravenes these Regulations;
 - (t) to implement lawful policies and directions of the council, as communicated to him or her by the chief executive and where he or she considers any direction not to be in accordance with the Act and these Regulations, prepare a written statement of objection to the Auditor General with a copy to the chief executive and where necessary to the Minister;
 - (u) to ensure that the lower local government councils within his or her area of jurisdiction keep proper books of accounts;

- (v) to collect the percentage of revenue due to the council from the lower local government councils in accordance with the Act;
- (w) to remit to the lower local government councils the relevant percentage of revenue collected, where the council has by mutual agreement collected the revenue on behalf of the lower local government or received such funds from Government, donors, or from any other source;
- (x) to bank the revenue collected on behalf of lower local government councils on a separate bank account of the relevant council;
- (y) to submit monthly returns of the revenue collected on behalf of lower local government councils to the relevant councils;
- (z) to liaise with donors and Non-Governmental Organisations for independent audits of accountability statements of funds given to the council, by those agencies;
- (aa) to ensure that all officers receiving revenue, account to the accounting officer and that the payment of salaries to all employees of the local government is done as a collective responsibility involving the accounting officer and the vote controller;
- (ab) to ensure prompt remittance of bursary funds to the relevant educational institutions, once approved by council;
- (ac) to ensure that all workers are paid promptly;
- (ad) to ensure that all local council recurrent and capital development expenditure transactions are processed through the Commitment Control System (CCS);
- (ae) to ensure that no contract agreement, Local Purchase Order (LPO) or other commitment shall be issued unless a proper commitment requisition has been approved;
- (af) to ensure that commitments are not approved unless there is

sufficient uncommitted balance available in the quarter's commitment limit for the relevant budget item;

- (ag) to monitor commitments with the vote controllers and to be personally responsible for any over-commitment of the council; and
- (ah) to produce annual cash flow budgets for the approval of the executive.

(2) The decision of the Auditor General on an objection under subregulation (1)(t) shall be communicated in writing to the chief executive and the head of finance, and shall be final.

(3) The head of finance shall through the chief executive submit the council's monthly and quarterly financial position report to the executive committee.

(4) Every head of department shall, by the fifteenth day of each month, in the manner prescribed in the accounting manual or the Minister's instructions, through the chief executive, submit a department report to the respective standing committee.

(5) The quarterly and annual financial statements shall include full disclosure of the nature and value of payment of arrears and outstanding commitments, shortfalls in budgeted revenues and grant transfers and contingent liabilities, including pending litigation and guarantees issued.

(6) The head of finance shall be personally responsible for all losses resulting from the deliberate wrong instructions given to subordinate staff.

(7) The head of finance shall be responsible for the cash management function of the council on a daily basis and advise on the adequacy of cash resources to meet the council's obligations.

(8) The head of finance shall bring to the notice of the chief executive any apparent deficiency in these Regulations and suggest any means by which financial and accounting procedures may be improved.

12. Duties of the head of internal audit.

The duties of the head of internal audit shall include among others—

- (a) to maintain an efficient and effective internal audit unit able to carry out the functions of the unit;
- (b) to implement all relevant aspects of the internal audit manual and ensure that the prescribed standards and work programmes are adhered to where applicable;
- (c) to prepare annual and quarterly work plans for the internal audit unit to ensure optimal deployment of resources to priority audit areas, and to submit the plans to the chief executive for approval;
- (d) to supervise the conduct of audits, and review the draft audit reports and working papers of the unit staff to ensure that—
 - (i) all audits have been carried out to an acceptable standard following prescribed programs;
 - (ii) all matters arising have been properly dealt with and reported in the correct manner;
- (e) to prepare internal audit quarterly reports for submission to the council within one month at the end of each quarter;
- (f) to review the financial and accounting systems of operation in each department and establishment of the administration to ensure that they are adequate, effective and conform to the provisions of these Regulations and the internal audit manual;
- (g) to audit revenue collection to ensure that all monies due to the administration are collected and banked, or otherwise accounted for in terms of these Regulations and the internal audit manual;
- (h) to audit procurement procedures and payments to ensure that all goods, services and works are properly ordered, received, examined and paid for in terms of these Regulations and the

internal audit manual and that value for money as an objective of procurement has been achieved;

- (i) to conduct manpower audits embracing all employees of the administration including staff records, remuneration levels, allowances, and payments to ensure conformity with the budget, approved establishment, these Regulations and the internal audit manual;
- (j) to audit all stores, cash, assets and other property owned or in the care of the administration to ensure their safe custody, efficient and economic usage and disposal.

(2) The head of internal audit shall extend services to the sub-county and division councils, schools, health units and administrative units in his or her area of jurisdiction and submit quarterly reports.

(3) The head of internal audit shall work in harmony with Auditor General's representatives in all audits of local government accounts.

13. Duties of a head of department.

The duties of a head of department in respect of financial management include, but are not limited to the following—

- (a) being vote controller;
- (b) approval of the department's commitments;
- (c) being personally responsible for ensuring that all financial commitments of the department are within the commitment limits set by the head of finance or cash received, and in line with approved work plans;
- (d) to ensure the availability of these Regulations to staff members, and that staff members are conversant with these Regulations;
- (e) to submit to the head of finance their financial and progress reports within seven days after the end of each month;
- (f) being responsible for the production of the department's annual work plans, budget framework papers, procurement and, investment plans, budget estimates, revenue enhancement plans, rolled

- capacity and development plans in accordance with the budget cycle and instructions issued by the Minister; and
- (g) to produce a quarterly cash flow statement for the approval by the head of finance in the format issued by the Minister or provided in the accounting manual.

14. Duties of other public officers.

Each public officer of the administration concerned with the receipt, custody, disbursement or documentation of money, or with stores or other assets shall—

- (a) comply with these Regulations, the accounting manual, and any other directions or instructions issued by the chief executive, head of finance or Minister;
- (b) exercise supervision over the receipt of revenue, ensure its punctual collection and banking and report immediately to the chief executive any defect or difficulty in the procedure for the collection of revenue which comes to his or her notice;
- (c) exercise strict supervision over all officers under his or her authority entrusted with financial or accounting duties and bring to the attention of the chief executive or head of finance any incompetence, dishonesty or carelessness on their part and take precautions, against the occurrence of fraud, embezzlement or errors and maintain an internal check system;
- (d) produce for inspection all cash, securities, books of account, records, receipt books or vouchers in his or her charge when required by the Auditor General, chief executive, head of finance, head of internal audit, or inspectors from line ministries or any other authorised person including donors;
- (e) promptly reply to any queries addressed to him or her by any of the officers referred to in paragraph (d) , giving in full the information or particulars required; and
- (f) promptly prepare and submit financial returns and statements as required by any law, financial regulation, or instructions from

the head of finance and requirements of central Government ministries.

15. Pecuniary responsibility of public officers.

(1) In accordance with article 164 of the Constitution, all public officers are personally and pecuniary responsible for the due performance of the financial duties of their offices, for the proper collection and custody of all administration monies, stores, and assets receivable by them or under their authority.

(2) If any public officer fails to account satisfactorily for or to produce any part of cash, stores or other items of value entrusted to him or her solely, he or she may summarily be required by the chief executive to make good the deficiency, which may be deducted from any monies due to him or her from the administration.

(3) Public officers to whom cash, stores or other items of value are jointly entrusted, such as the holders of keys of strong-rooms, safes and cash boxes, may be required to make good any deficiency jointly and or severally.

(4) If at any time revenue of the administration or other funds or stores managed by the administration sustains a loss by reason of the neglect or default of any officer, the officer shall be liable to be surcharged with the amount and any sums due to him or her from the administration may be withheld in satisfaction of the surcharge.

(5) The responsibility of the Auditor General and the head of internal audit to check and report any shortcomings in connection with the administration's accounts, finances and stores does not absolve any officer from his or her responsibility for complying, or securing compliance with instructions within the scope of his or her own authority.

16. Functions of the local government public accounts committee.

(1) The local governments public accounts committee shall examine the reports of the Auditor General, the head of internal audit and any other reports of commissions of inquiry in accordance with section 88 of the Act.

(2) The local government public accounts committee shall produce reports for submission to the council and the Minister.

PART III—BUDGETING

17. Budgeting.

A local government council shall formulate, approve and execute budgets and plans in accordance with section 77 of the Act.

18. Annual plans and budgets.

(1) The chief executive shall ensure prompt production of annual plans and budgets for the council.

(2) The chairperson of a local government shall, not later than the fifteenth day of June of each year, cause to be prepared and laid before the council, estimates of revenue and expenditure and annual plans of the council for the next financial year.

(3) The budget estimates shall be based on the objectives to be achieved for the financial year and during implementation efforts shall be made to achieve the agreed objectives or targets, as the programme of the council.

(4) The chairperson of the council shall sign the approved estimates on behalf of the council.

(5) The approved budget estimates shall be submitted to the Ministries responsible for finance and local government and to the Local Government Finance Commission immediately after approval by the council.

19. Budget desk and duties of the budget desk.

(1) Each local government council shall have a budget desk composed of officers specified in the accounting manual or the instructions issued by the Minister.

(2) The duties of the budget desk shall include—

(a) coordinating the departments to produce annual plans and budgets for submission to the chief executive.

(b) following up the budget cycle issued by the Minister and the chief executive and be responsible for informing the

executive committee and the council of the progress of the budgeting process.

(c) ensuring that the council departments produces realistic budget estimates and development plans.

(d) ensuring that planning is linked to the budgeting.

20. Annual revenue and expenditure estimates.

(1) The annual estimates of revenue and expenditure shall give full information concerning the policy which the council intends to pursue during the year of the estimate in the form of background to the budget and shall contain as much details as is consistent with clarity and conciseness.

(2) The descriptive titles in the estimates and explanatory notes of various items shall be framed with accuracy and where an item covers a number of different, though related purposes, a break down of the figure shall be given.

21. Recurrent and development estimates.

The estimates of recurrent and capital development expenditure shall be produced in a format provided for in the accounting manual or the instructions issued by the Minister.

22. Feasibility studies and cost benefit analysis.

Feasibility studies, work plans, cost benefit analysis, environment impact assessment and effects on taxation shall be indicated clearly before any project takes off and explanatory notes shall be provided to show the purpose and need for each project, and what the source of finance is to meet the full cost of the scheme.

23. Vote on account.

(1) Where the estimates are not approved by the local government council before the commencement of the financial year to which they relate, the local government council may pass a vote on account by resolution authorising expenditure on established services provided for in the estimates up to an amount not exceeding twenty five percent of all revenues including central transfers and locally generated revenues for the preceding year.

(2) A vote on account shall be valid for a period of three months.

24. Insufficient provisions.

(1) Expenditure for which there is insufficient or no provision in the approved estimates shall not be incurred until a supplementary estimate has been approved.

(2) Expenditure shall not be incurred on a service which cannot be completed with the funds authorized for it within a financial year.

(3) A commitment involving a supplementary estimate shall not be entered into until the supplementary estimate has been approved by the council.

25. Revision of estimates.

(1) A revision of estimates may fall into one of the following categories—

(a) virement, which involves the reallocation of approved funds between votes or items under the same sub-program, excluding any transfer between “employee costs” and “other charges”;

(b) re-allocation, which is the re-allocation of approved funds between “employee costs” and “other charges” and between items under different programmes of expenditure with the prior approval of the executive committee;

(c) supplementary estimates, involving additional funds required for recurrent expenditure or capital development purposes and involves an increase in the total approved estimated expenditure for the year.

(2) A virement may be approved by the chief executive and subsequently reported to the executive committee but re-allocation shall require the prior approval of the executive committee and clear savings shall be declared by the chief executive before re-allocation in the case of personal emoluments.

(3) Supplementary estimates made under subregulation (1) are subject to strict conditions and require prior approval of the council.

(4) The details of the procedure for revising estimates shall be set out in the accounting manual.

26. Virement of warrants

(1) An application for virement shall be made by the vote controller concerned to the chief executive showing the amount(s) to be transferred and the votes under the same programme of expenditure affected, but virement should not be used—

- (a) to transfer funds between “employee costs” and “other charges”;
- (b) to create a new post or alter an approved salary scale;
- (c) to implement any new policy or principle, or materially alter the pattern of expenditure as approved by council in the estimates.

(2) If neither the chief executive or head of finance has any objection, the chief executive shall issue a virement warrant to the vote controller concerned, with copies to the head of finance, head of internal audit and Auditor General.

(3) In case of district hospitals, the hospital or medical Superintendent shall be authorised by the finance or management committee of the hospital to issue a virement warrant and send a copy to the chief executive.

27. Re-allocation warrant.

(1) An application for re-allocation shall be made by the vote controller concerned to the chief executive showing the amounts to be transferred from one sub-program to another and the votes affected but reallocation should not be used—

- (a) to create a new post or alter an approved salary scale;
- (b) to implement any new policy or principle, or materially alter the pattern of expenditure as approved by the local government council in the estimates.

(2) The chief executive, after consultation with the Head of Finance, shall submit the application for re-allocation to the Executive

Committee where the head of the department and chairpersons of standing committees concerned shall attend to explain or clarify the reasons for the re-allocation.

(3) If the executive committee approves the re-allocation, the chief executive shall issue a re-allocation warrant to the vote controller concerned, with copies to the head of finance, head of internal audit and Auditor General.

28. Supplementary provisions.

(1) If new or additional funds are required over and above the approved budgetary provisions, which cannot be met by virement reallocation, the vote controllers concerned shall apply to the chief executive for a Supplementary provision.

(2) An application for supplementary estimates must quote savings from another vote, or identify additional revenue or external funds which shall cover the cost of the additional requirements.

(3) After consultation with the head of finance, the chief executive shall submit the application for supplementary estimates to the executive committee where the vote controller and Standing Committee concerned shall attend to explain or clarify the reasons for the supplementary estimates and after scrutinizing the application, the executive committee shall make recommendations and submit the application for supplementary estimates to the council for approval.

(4) On approval by the council, the chief executive shall issue a supplementary provision warrant to the vote controllers concerned with copies to the head of finance, head of internal audit and Auditor General.

29. Amendment to the vote book.

(1) When a virement, re-allocation or supplementary estimates warrant has been issued, the vote book must be amended to reflect the corresponding increases and decreases and the approved estimates are thereby formally amended.

(2) Re-allocation of donor funds shall not be effected except with the agreement of the donor concerned.

30. Unauthorised excesses.

(1) On the final adjustment of accounts at the end of the financial year, the schedules and explanations of vote controllers shall be submitted by the accounting officer to the Auditor General.

(2) Where there is unauthorized excess expenditure, the vote controller must then show cause to the executive committee why they should not be surcharged with any excess in respect of their departments within 30 days of notification by the head of finance and the schedules and explanations of vote controllers shall be submitted by the accounting officer to the Auditor General along with annual accounts for audit, within the statutory period.

(3) Unauthorised excesses may be surcharged against the officers responsible in accordance with the provisions relating to loss of public monies, stores and other assets.

PART IV—REVENUE

31. Authority for revenue collection and expenditure.

(1) On approval of the complete estimates by the local government council, the council may collect the revenue, incur the expenditure and generally put into operation the provisions of the estimates.

(2) The chairperson of the council shall sign the approved estimates of which summaries shall be published throughout the jurisdiction of the council, in a local newspaper, as well as distribution to all lower local government notice boards by the fifteenth day of the second month after the approval of the estimates by the council.

(3) The Minister may issue instructions on sharing of revenue collected by councils and receipts from central Governments.

32. Revenue collection responsibilities of the head of finance.

The head of finance is responsible for ensuring that revenue collectors, defined under these regulations, carry out their duties properly to ensure that all revenue due to the council is promptly collected in the approved manner and banked intact.

33. Revenue registers.

(1) In respect of the various forms of revenue, including taxes, rates, fees, rents and other income, prescribe revenue registers shall be used to show details of revenue due, revenue collected and all arrears, including a record of steps taken to collect all arrears.

(2) All arrears carried forward at the end of each accounting period shall be duly brought forward at the beginning of the next accounting period.

(3) Details of the format of all accounting documents shall be found in the accounting manual.

34. Revenue collector.

(1) A revenue collector shall be any officer, cashier, sub-accountant or an officer in an established post, authorized in writing by the chief executive to collect revenue.

(2) No officer may act as a revenue collector unless he or she is in an established post, except in cases of emergency where written authority of the Head of Finance must be obtained and reasons for appointing that officer shall be forwarded to the accounting officer.

(3) In the case of an appointment at a sub county or district level, the Accounting Officer at the subcounty or division level shall liaise with the head of finance of the district or municipality when appointing revenue collectors.

35. Loss of receipt forms.

(1) If any unused receipts, tickets, licences or other forms or documents are lost, the loss shall immediately be reported to and investigated by the head of internal audit and the relevant police authority, and shall be reported to the officer who issued them, with a copy to the head of finance, and chief executive, and advertisements shall be placed in the local press warning the public of possible fraudulent use.

(2) If an issued receipt is lost and the payer applies for a duplicate, a “certified true copy” may be furnished but a new receipt form must not be used.

36. Legal tender.

A local government council shall accept only the nationally accepted legal tender, issued by the Central Bank.

37. Grants from Government.

(1) An unconditional grant shall be considered as part of local government revenue and shall be integrated in the local government budget, to be spent on priorities determined by the council taking into consideration national priority programme areas, in accordance with section 83 of the Act.

(2) Conditional grants from the Government shall be part of local government revenue but planned for, recorded and accounted for according to the grant conditions.

(3) Conditional grants shall be budgeted following an agreement between Government and the local governments and accountability and reporting for conditional grants shall be agreed with the responsible line ministry or donor.

(4) Equalisation grants shall be handled in accordance with the procedures agreed upon with the central Government.

38. Donor’s funds.

(1) Local governments that receive donor funds shall ensure that those funds are spent solely on the objectives and activities specified in the agreements between the donor and the central Government or between the donor and the respective local governments.

(2) Donors’ funds shall be treated according to the conditions attached and agreed upon, and without prejudice to the foregoing—

(a) unconditional donors grants shall be integrated into the local government revenue, as part of the general fund.

(b) other donor funds shall be treated and utilised according to the agreement and separate accountability statements shall be submitted to the donors in accordance with the terms agreed upon, which shall include the format of reporting where necessary, and in accordance with these Regulations and the Local Government Act and copies of the statement shall be given to the Auditor General, the Minister and the Resident District Commissioner.

(3) Rules of reallocation and supplementary estimates as specified in Regulation 32 and 33 shall apply to donor grants except where agreed otherwise.

(4) Local governments shall make progress reports on how donor funds are utilised and regular financial statements shall be submitted either on a monthly or quarterly basis in accordance with the agreement entered into with the donor.

(5) Reports made under subregulation (4), shall indicate facts and figures relating to specific funded activities and overall achievements based on set targets and objectives and in case of construction works, performance certificates issued by a competent authority shall accompany the reports and in addition costs of repairs and the mechanical conditions of motor vehicles shall be included in the report on a monthly basis.

(6) Subject to the agreement entered into, external audits shall be carried out during the implementation of the activities and the local government shall be availed with any report made by external auditors and make any comments and both the report and comments thereon shall be submitted to the local government public accounts committee.

(7) The external auditors for purposes of this regulation shall be appointed by the Auditor General.

(8) Where separate annual financial statements have been agreed upon, the statement shall be submitted and audited within three months after the closure of the financial year and the financial statement shall show details of revenue, expenditure, bank reconciliation and any balance by the end of the financial year in accordance with the provisions of the accounting manual.

39. Remittance of shared revenue collections by local governments.

(1) The chief executive of a lower local government shall ensure that a higher local government's share of revenue collected is remitted promptly.

(2) The chief executive of a higher local government shall ensure that revenue collected by the higher local governments is remitted to lower local governments.

PART V—PAYMENT

40. Authority and responsibility for payments.

(1) An Accounting Officer is the officer with the overall authority and responsibility for payments under his or her control.

(2) Except as otherwise provided in these Regulations, all payments of public monies in Uganda shall be made in accordance with the authority and procedures prescribed in the Act and these Regulations.

41. Record of the transaction in the accounts.

(1) The date of payment of any amount governs the date of the record of the transaction in the accounts; and therefore in no circumstance may payments be made before they are due for the purpose of utilising an anticipated saving on an item; nor may the inexpedient portion of any item be retained for the purpose of setting it in reserve to meet impending payments or to be carried to a deposit or other account.

(2) Expenditure properly chargeable to the account of a given year must, as far as possible, be met within that year and must not be deferred for the purpose of avoiding an excess on the amount provided in the estimates.

42. Payment vouchers.

All disbursements of public moneys shall be properly vouched on payment vouchers prescribed in the accounting manual or issued by the Minister.

43. Payment of advances.

(1) Payment of a recoverable salary advance to a council employee shall be authorised by the chief executive.

(2) Administrative advances to council employees shall be authorised by the chief executive and shall be accounted for within a month.

(3) The chief executive shall not authorise any advance to a council employee who has not accounted for any of the previous advances.

(4) The chief executive may authorise payment of an advance to a person or an organisation for the purchase of works, goods or services against a valid bank guarantee or in accordance with the Local Governments (Public Procurement and Disposal of Public Assets) Regulations, 2006.

(5) Administrative advances shall not be paid to non salaried members of the council.

44. Appointment of vote controllers and bank agents.

(1) The chief executive shall appoint vote controllers, every year after the approval of the budget estimates, who may be the head of a department or section or unit responsible for the votes within the approved estimates of the department or section and ensure that expenditure is not incurred in excess of provisions authorised in the approved estimates, or as may be amended by properly authorised virement, re-allocation and supplementary estimates.

(2) While retaining the ultimate overall responsibility for the votes under his or her control, a vote controller may delegate the powers to authorize or order payment for goods, services and works authorised by the contracts committee to his or her deputy or the most senior officer in the department.

(3) The chief executive shall appoint bank agents for each official bank account opened by a local government.

45. Departmental warrants.

(1) The chief executive shall issue departmental warrants to vote controllers every financial year after the approval of budget estimates.

(2) The warrants shall give the following details—

(a) name of the vote controller; and

(b) full details of the vote, including the intended activities for the voted funds.

(3) The vote controller shall enter the above details in the vote book and keep them reconciled with the head of finance's general ledger.

46. Vote book.

(1) Each vote controller and each agent in receipt of a departmental warrant shall maintain a vote book, in the form prescribed under these Regulations, to record commitments and expenditure on all votes under his or her control, including recurrent expenditure, capital expenditure and below-the-line accounts.

(2) The vote book shall represent the department's comprehensive and up-to-date record of provisions authorized by the approved estimates or by official warrants, as amended by authorized virement, re-allocations and supplementary estimates.

(3) A record must be kept in the vote book of the commitment of funds when local purchase orders, contract certificates and payment vouchers are raised, and their ultimate disbursement when payments have been made.

47. Registration of specimen signatures.

(1) Vote controllers and their delegates signing cheques and authorizing payment vouchers and supporting documents, including local purchase orders, petty contract vouchers, contract certificates shall register their specimen signatures with the head of finance and head of internal audit and shall notify them of any cancellation or change of the authority.

(2) A member of the executive committee or any other councillor shall not be a signatory to any local government council financial document, including cheques, promissory notes or any other financing document.

(3) The head of finance shall send copies of all specimen signatures to Administration sub-treasuries and require all staff to satisfy themselves by scrutiny and comparison that signatures on accountable documents, vouchers and cheques match the specimen and in case of doubt, payment procedures shall be delayed until satisfaction is met.

(4) Files containing copies of specimen signatures shall at all times be available for the use of the head of internal audit, Auditor General and local government inspectors in the performance of their duties.

48. Modes of payment.

(1) Payments to contractors and suppliers arising from the issue of authorized contract certificates and local purchase orders shall be made by a crossed cheque.

(2) Petty cash payments may be made by imprest holders in accordance with these Regulations.

(3) Open cheques may only be issued in respect of the following—

(a) in the designation of vote controllers for encashment and payment of salaries, wages and allowances of support staff;

(b) to imprest holders for replenishment of their imprest.

(c) to councillors in respect of their emoluments, allowances and other authorized expenses.

49. Restrictions on cash payments.

(1) An officer shall not make cash payments unless he or she holds an established post, except in cases of emergency where the written authority of the head of finance must be obtained.

(2) Under no circumstances shall cash payments be made out of revenue collected.

(3) Payments which shall normally be made by cheque on behalf of a higher Council shall not be made by cash at a sub-treasury or from any

imprest but shall be referred to administration headquarters for cheques to be drawn.

(4) Cash payments of personal emoluments, allowances, pensions, and other payments, shall only be made out of funds separately made available for the purpose.

50. General and special imprest.

(1) Where it is necessary for an officer to be issued with official cash funds for disbursement on administration purposes for which the normal pre-authorization procedures cannot apply, he or she shall be issued with an imprest.

(2) A “general imprest” shall be issued on a regular basis to a sub-accountant or senior departmental officer for the purpose of regular petty cash payments of the sub-treasury or department concerned.

(3) A “special imprest” shall be issued to a senior officer of the administration for a specific purpose and time, for example, for the duration of a project, official function or visit.

51. Custody of imprest.

(1) Each imprest holder is responsible for the full amount of his or her imprest until it has been properly retired and any disbursements from his or her imprest, shall be made against properly certified imprest cash vouchers with supporting documents and receipts and entered in his or her cash book as prescribed in the accounting manual.

(2) A safe shall be maintained by the imprest holder to safeguard imprests held in the form of cash and officers holding larger amounts above the authorized standard petty cash, may deposit surplus cash not immediately required in official bank account with the permission of the head of finance, and the Accounting Officer shall be informed accordingly.

52. Replenishment and retirement of imprest.

(1) Replenishment of an imprest requires the balancing of the cash book and completion of a payment voucher summarizing all transactions and vote codes and submitting them to the head of finance with all supporting documents and a cheque shall be issued which shall restore

the imprest to its original amount.

(2) Retirement of an imprest requires the balancing of the cash book and the completion of a retirement voucher summarizing all transactions and vote codes and submitting them to the head of finance with all supporting documents and any cash balance shall be paid in and a receipt issued in the name of the imprest holder.

(3) Special imprest shall be retired on or before the date specified on the imprest warrant but general imprests shall be retired on or before the last day of the financial year.

(4) Imprest shall be repaid when no longer required, or reduced when found to be excessive.

(5) Officers who have not retired imprest shall be surcharged and shall not receive additional imprest until the previous imprest is accounted for.

53. Salaries and wages establishment registers.

(1) Each head of department shall be responsible for the maintenance of an establishment register recording full personal details and rates of pay of all established staff in the department and the register shall be kept up-to-date in accordance with the approved respective local government structure, to agree with the central personnel records, pay records kept by the head of finance and the nominal rolls upon which the approved estimates are based.

(2) At the end of each month, a head of department shall make a return to the chief executive indicating the number of employees and grades and any details of those who have resigned, died or absconded from duty.

(3) Personnel departments shall design an appropriate reporting form.

54. Payment of salaries, pensions, terminal benefits and compensation.

(1) Payment of salaries and pensions shall be a first charge on local government revenue.

(2) All employees shall be paid monthly salaries and employees' salaries and pensions shall be due and payable on the last day of each month but arrangements may be made to effect earlier payment, particularly at times of public holidays.

(3) All local governments shall be up to-date with salary and pension payments and shall keep a separate bank account for salaries and the chairperson of a council and the Chief Executive shall be held responsible for any contravention of this regulation.

(4) Payments for terminal benefits and compensation shall be in accordance with the Workers Compensation Act and other instructions issued by the Minister.

(5) Unclaimed salaries shall except in the case of out stations with shift workers or employees on the trek be immediately paid back to the vote from which they were paid using a receipt voucher.

(6) In the case of out stations with shift workers or employees on trek, the unclaimed salaries or wages shall be entered into an unclaimed salaries register and locked up in a safe.

(7) The employees claiming the salaries or wages kept under subregulation (6) shall sign the register with a witness before receiving the salary and wages.

(8) Salaries and wages entered in an unclaimed salaries register shall be paid back by receipt voucher if not collected within five working days of entry in the register.

55. Method of payment of employees costs.

(1) Payments of employees costs shall, as far possible, be made by direct bank transfer.

(2) If deemed necessary by the head of finance, payment may be made by cheque.

(3) Only in exceptional circumstances, certified by the chief

executive, shall cash payments be made, in accordance with the system laid down in the accounting manual.

56. Payment of local governments emoluments and allowances.

The Minister shall issue instructions on payments of local governments emoluments and allowances in accordance with regulation 1 to the First Schedule of the Act.

PART VI—ACCOUNTING AND CONTROLS

57. Accounting policy and chart of accounts.

The Minister shall in consultation with the Accountant General issue the accounting policy and chart of accounts to be used by the councils.

58. Accounting manual and Minister’s instructions.

(1) Notwithstanding these Regulations, the accounting procedures, methods, forms, formats of accounting records and other requirements to be used by local governments are as set out in the accounting manual or shall be issued by the Minister in conformity with these Regulations.

(2) The accounting manual is an official subsidiary document of these Regulations, and all systems, procedures and controls specified in the accounting manual represent the lawful application of the principles contained in these Regulations.

(3) An accounting system, policy or basis shall not be introduced and a change made in the existing system or policy unless the system or change has been approved by the Minister in consultation with the Accountant General and the Auditor General.

(4) In order to comply with required accounting systems, the properties, and assets of a local government, shall be properly registered, titles issued, and valued and that requirement shall apply to both movable and immovable properties and assets and it shall constitute a fixed asset register.

59. Accounting records of local governments.

Each local government council shall maintain the following—

- (a) a cash book;

- (b) a journal;
- (c) a general ledger and subsidiary ledgers;
- (d) abstracts;
- (e) an asset register;
- (f) a vote book.

60. Accounting records at administrative units.

(1) Each administrative unit shall keep the following accounting records—

- (a) a cash book;
- (b) a revenue register;
- (c) a general ledger; and
- (d) a vote book.

(2) In addition, each parish or ward and village council shall maintain registers of all tax payers and business units and make returns to the sub-county council or the division council as the case may be.

61. District hospital accounts.

(1) The medical superintendent of a district hospital shall account to the chief executive in accordance with these Regulations.

(2) The accounting system in existence at the commencement of these Regulations shall continue until the Minister issues instructions for district hospitals to change from that system.

(3) The medical superintendent shall prepare financial statements in accordance with these Regulations and submit them to the chief executive on a monthly basis and the end of each financial year income and expenditure statements shall be prepared and presented to the council as part of final accountability for the year.

(4) The accounting officer shall keep the line Ministry responsible for health services informed of the financial status of district hospitals.

(5) Conditional grants to district hospitals shall be transferred to the respective hospital without any deductions and in accordance with the conditions attached by the Government.

62. Health units accounts.

(1) The officer in charge of a health unit is responsible for the assets and funds and shall ensure accountability to the chief executive and that a bank account is maintained on which money received is banked.

(2) Signatories to the bank accounts shall be registered with the sub-county chief and the executive committee of the sub county shall be informed.

(3) The officer in charge of a health unit shall maintain a cash book for recording receipts and payments of the health unit transactions and the cash book shall be reconciled monthly to bank statement.

(4) The officer in charge of a health unit shall submit monthly financial statements to the sub-county and where the health unit is unable to prepare the financial statements, assistance shall be sought from the sub-accountant of the sub-county.

(5) Copies of the financial statements shall be copied to the district chief executive.

63. Accounts of secondary schools and capitation grant.

(1) Capitation grants shall be transferred to the secondary schools in districts in accordance with the policy governing such grants.

(2) The head teacher shall account to the relevant council at the end of the each academic term and income and expenditure statements shall be presented to the council at the end of each calendar year.

(3) The head of internal audit of the district shall audit books of accounts of schools and submit a copy of the Audit report to the Local Government Public Accounts Committee.

64. Financial management of primary schools.

(1) The head teacher is responsible for the grants, fees and education tax received and shall ensure that a bank account is opened on

which money received is banked.

(2) Signatories to bank accounts of any primary school shall be registered with the subcounty chief and the executive committee of subcounties shall be informed.

(3) A minimum of two signatories shall operate a school account and one of the signatories shall be a non-teacher member of the management committee.

(4) The head teacher shall maintain a cash book for recording receipts and payments of the school transactions and the cash book shall be monthly reconciled to bank statement.

(5) The sub-accountant shall inspect the school financial records and make a report to the executive committee as regularly as possible.

(6) The head teacher shall submit the schools financial statements to the subcounty council for each academic term, and where the head teacher is unable to prepare the financial statements, assistance shall be sought from the sub-accountant of the sub-county.

(7) Copies of the financial statements shall be given to the head of finance and the chief executive of the subcounty.

65. General control of finances of administrative units.

The general control of finances of administrative units shall be the responsibility of the chief executive while the routine financial transactions shall be managed by the sub-accountant.

66. Security of accounting records.

(1) Principal accounting records shall be kept in strong rooms or fireproof locked cabinets when not in use.

(2) An accounting record shall not be removed from the room or safe-storage facility where it is normally kept except for auditing, production in court, or is impounded under legal warrant for fraud investigation and an official receipt shall be obtained.

(3) Auditors and inspectors shall be given proper facilities to enable them to carry out their audit and evaluations without having to remove principal accounting records from administration premises.

67. Retention or destruction of accounting records.

(1) The originals and copies of vouchers and used receipts may be destroyed six years after the dates of the transactions to which they relate, if they have been audited.

(2) If storage difficulties make it desirable to destroy records earlier, the written agreement of the Auditor General shall be obtained and in any case no destruction of records shall take place in less than four years even where the Auditor General is to give authority.

(3) The principal accounting books and records shall be retained for fifteen years and the personnel records shall be retained for at least thirty years.

68. Accounts of local governments.

(1) Every local government council and administrative unit shall keep proper books of account and other records in relation to them and shall balance its accounts for that year and produce statements of final accounts within three months from the end of each financial year in accordance with the Public Finance and Accountability Act, 2003.

(2) The format and schedules shall be as indicated in the accounting manual or according to the Minister's instructions.

69. Annual closure of accounts.

The annual closure of accounts shall include among others the following—

- (a) boards of surveys for stores and cash;
- (b) journalise any late submitted accounting entries;
- (c) balance all below-the-line ledgers and control accounts;

- (d) imprest must be fully retired;
- (e) receive and reconcile all project account details; and
- (f) balancing of all council's accounts.

70. Audit of accounts.

The chief executive shall submit the accounts prepared in accordance with these Regulations to the Auditor General for audit in accordance with section 87 of the Act.

PART VII—TREASURY MANAGEMENT

71. Banking and bank accounts.

(1) Council bank accounts shall be operated by the chief executive and the head of finance of the respective councils.

(2) Agency and projects accounts shall have the head of department appointed as a vote controller as a third signatory.

(3) A council bank account may only be opened in the official designation of the local government council on the authority of the chief executive.

(4) The chief executive at district and municipal council level shall appoint signatories from council employees in respect of all levels of council bank accounts, and a councillor, chairperson, deputy chairperson, the speaker or deputy speaker shall not be a signatory.

(5) Council bank accounts shall be operated in accordance with these Regulations and the accounting manual and any supplementary instructions issued by the chief executive and head of finance, so long as the supplementary instructions conform to these Regulations.

(6) All funds of local governments shall be banked promptly where banking facilities exist and the accounting officer shall determine the period within which to bank the funds where facilities do not exist.

(7) At the close of each financial year, the head of finance shall

supply the Auditor General with a list of all council bank accounts opened and in operation at any time during that financial year, and accounts closed during the course of the financial year under consideration shall also be provided.

72. Opening of bank accounts.

(1) Subject to Regulation 71, if it is necessary to open a council bank account, the officer concerned shall apply in writing to the chief executive, stating the bank where the account is to be opened, the purpose for which it is required and the person to operate the account.

(2) When the opening of the bank account is authorised, the chief executive shall notify the branch of the bank concerned, and the officer who applied.

(3) The officer concerned shall make all necessary arrangements with the bank for the supply of specimen signatures and other requirements.

(4) All authorized signatories of council bank accounts shall register their specimen signatures with the head of finance and the head of internal audit and shall notify them of any cancellation.

(5) The executive at village level shall authorize the opening of the bank accounts and the signatories shall be the village chairperson and the parish chief.

73. Bank reconciliation.

(1) A vote controller, appointed as signatory to a bank account shall reconcile the cash book with the bank statements at least once a month and a reconciliation statement prepared in the form set out in Part VI of these Regulations, every month showing all reconciling items between the cash book and the bank.

(2) A bank reconciliation statement shall be prepared in the format indicated in the accounting manual, and entered in the cash book and shall be certified as correct by the head of finance within fifteen days after the end of each month.

74. Investments.

Any investment by the council shall be authorized by the council and an investment register shall be maintained showing details of each investment and interest on all investments in accordance with the format provided in the accounting manual and Minister's instructions.

75. Fixed deposits.

(1) The head of finance may with the approval of the chief executive invest cash surpluses, in excess of normal requirements, in a fixed deposit bank account for a short term period of up to twelve months.

(2) A separate ledger account shall be kept for each deposit and the total of the deposits shall balance with the amount in the control account in the general ledger in accordance with the provisions of banking.

(3) Interest earned on a fixed deposit account shall be treated as part of council revenue.

76. Borrowed funds.

(1) A local government may raise funds by borrowing in accordance with the Act.

(2) The loan shall be utilised for purposes for which it is intended and a separate loan account shall be opened.

(3) The local government shall make progress reports on utilization of the loan funds.

(4) The provisions for the loan agreement relating to principal repayment and interest payments must be adhered to.

(5) A local government shall borrow after the executive committee has assured the council that repayments shall be met without default and salaries of employees, as well as other satisfactory obligations shall not be affected by the loan repayments.

(6) A local government shall maintain a loan register.

77. Overdrafts.

(1) A council bank account shall not be overdrawn nor any

temporary advance obtained from the bank without the prior permission of the council and the chief executive shall ensure that any permission of the council or other authority required for borrowing under the Act has been obtained before the overdraft or temporary advance.

(2) In the event of any account being overdrawn without proper authority, the officer responsible shall refund any bank charges or other losses incurred, including the borrowed amount.

78. Acceptable cheques.

(1) Only cheques drawn on banks in Uganda may be accepted as revenue.

(2) Cheques drawn on banks outside Uganda shall not be accepted without the prior approval of the chief executive, who shall be personally liable for any loss resulting from acceptance of that cheque.

(3) Post-dated cheques, promissory notes from individuals and other organizations, except those from the Bank of Uganda, National Treasury and Ministry responsible for finance and “I Owe You” shall not be accepted by local governments.

(4) If a cheque payment is for a service, that service shall only be provided after the cheque has been cleared through the banking system.

79. Cashing of cheques.

Cheques shall not be cashed for any person except in the case of named officers of the council for the purposes of imprest and the payment of salaries, and even then by written authority of the head of finance.

80. Dishonoured cheques.

The head of finance shall maintain a list of dishonoured cheques’ defaulters and unless a genuine mistake has occurred, the defaulters shall be refused cheque payment facilities and required to settle their dues in cash, and the law in place regarding dishonoured cheques shall be evoked.

PART VIII—ASSETS MANAGEMENT

81. Custody of stores and other assets.

(1) The head of finance shall exercise general supervision over all

stores maintained by departments of the council, including storage accommodation, the calibre of stores personnel, and the maintenance of proper accounting records.

(2) A head of department shall be responsible for all allocated and unallocated stores maintained in his or her department and in particular with regard to the duties specified in subregulation (1) and the appointment of competent stores control officers and storekeepers.

(3) Programme, project stores and assets shall be managed in accordance with conditions set down by the Ministry, line Ministry or donor for the project store and assets.

82. Control arrangements.

(1) Heads of department shall consult with the head of finance at intervals of not more than one year on the economy and efficiency of their ordering, storage and accounting arrangements for stores and other assets and the consultations shall determine which methods and control procedures shall be used, over stores and other assets.

(2) It is the duty of heads of departments to ensure that the accounting and control procedures for stores and other assets laid down in these Regulations and the accounting manual are followed at all times.

(3) Heads of departments are responsible for ensuring that the following items are managed in accordance with the systems laid down in the accounting manual: heavy plant; light plant; working equipment; loose tools and inventories at all premises under their control

83. Stores control officer.

(1) There shall be a stores section for every district and urban council and every district and urban council shall employ a suitably qualified and experienced officer to be the stores control officer and head of that section.

(2) The stores control officer shall ensure that all accounts and procedures in respect of the stores in his or her charge are operating efficiently and effectively at all times, and that the storekeepers are carrying out their duties properly.

(3) The stores control officer shall liaise with the head of finance to ensure that the section's stores ledgers are balanced with the stores control accounts in accordance with these Regulations and the accounting manual.

84. Allocated stores.

Allocated stores shall be kept to a minimum and restricted to those consumable items required for everyday use and the specialised needs of the department, and for which the full stores procedures of unallocated stores are not justified for reasons of economy and size and in the interests of security, economy or financial control, the head of finance, may require heads of departments to reduce or close down allocated stores, or apply unallocated stores procedures to those departments.

85. Register of vehicles and heavy plant.

Heads of departments shall ensure that all items of vehicles and heavy plant owned, operated or maintained by their departments are recorded in a register of vehicles and heavy plant in the form set out in the accounting manual.

86. Inventories of light plant, working equipment and loose tools.

Heads of departments shall ensure that inventories are kept of items of light plant, working equipment and loose tools issued to workshops, installations, works sites, or to employees for use in connection with their official duties and inventories shall be kept in the form prescribed by the accounting manual.

87. Inventories of machinery, furniture and other equipments.

(1) Heads of departments shall ensure that inventories of the contents of all houses, offices, workshops, hospitals, schools and other enclosures occupied or in the charge of public officers, particularly as to machinery, furniture, movable fittings, equipment and livestock in the form prescribed in the accounting manual are kept.

(2) The head of internal audit shall ensure that properties of schools and hospitals are properly registered in the asset registers and the respective bodies managing those institutions informed of the status of the properties.

88. Registers of land and buildings.

Heads of departments shall ensure that registers in the form prescribed under the accounting manual are kept of all land and buildings owned, rented or occupied by their departments and where title deeds exist, such shall be kept in a safe by the head of finance, to be inspected annually by the Auditor-General, and a schedule of these assets shall appear as part of annual accounts.

89. Handing over certificate.

When an officer entrusted with stores and other assets hands over to another officer, both officers shall sign a handing over certificate, copies of which shall be sent to the chief executive, head of finance and head of internal audit and the handing over certificate shall be accompanied by a comprehensive list of items handed over.

90. Centralisation of stores.

Notwithstanding regulations 81 to 84 all stores shall be centrally controlled, except those in schools and hospitals in which case the institutions referred to shall manage the stores and a schedule sent to the chief executive and the head of internal audit, on quarterly basis.

91. Sale of stores.

Disposal of stores and other assets shall be in accordance with the Local Governments (Public Procurement and Disposal of Public Assets) Regulations, 2006.

92. Loss through damage.

Any diminution in value of land, buildings, stores and other assets through damage or accident or abnormal wear and tear shall be regarded as a loss and the losses procedures under regulation 112 shall be followed.

93. Use of spare parts.

Where a head of department wishes to “cannibalize” unserviceable council owned stores or other assets for spares, the approval of the contracts committee shall be obtained.

94. Responsibility for safe custody of public moneys, and other assets.

(1) Every officer who is in possession of any public monies, stores, other assets, land and buildings, is responsible for their safe custody and

protection and for any loss.

(2) An officer who has the duty to inspect, control or supervise another officer in possession of any public monies, stores, other assets, land and buildings shall accept responsibility for a loss unless it can be demonstrated that the loss was not facilitated by his failure or neglect to carry out his duty or to make adequate arrangements to secure safe custody and protection.

95. Security of cash and valuables.

All officers of the council who hold public money, documents and books of account, shall ensure their safe custody and take adequate steps to ensure their protection, handling, security and banking, as set out in the accounting manual.

96. Safes, cash boxes and keys.

(1) All safes and cash boxes must be obtained, managed and controlled as set out in the accounting manual.

(2) The head of finance shall keep a register of safes and cash boxes clearly showing the location of each and the officer responsible.

(3) An officer who holds the original key to a safe or cash box is personally responsible for its safe custody and must remain present when the facility is opened or locked where double locking with separate key exist

(4) It is the responsibility of the officer handing over a key to ensure that his or her successor is informed of the identity of any other key-holders and the location of the duplicate key.

(5) The cost of altering or changing a lock and providing new keys may be charged to the officer responsible for the loss and the officer shall also be held responsible for the loss of the contents of the container if the loss of the key is caused through his or her negligence.

97. Private monies.

Officers are prohibited from keeping private money or effects in council strong-rooms, safes or cash boxes and any private money found in any container shall be credited to revenue at the direction of the inspecting

officer.

98. Legal action for recovery.

(1) The head of finance and heads of revenue collecting departments should ensure that prompt reminders are sent when revenue becomes overdue.

(2) If a reminder fails to produce payment within thirty days of its dispatch, legal proceedings shall be instituted

99. Control of receipt books.

(1) The head of finance shall make appropriate control arrangements for the procurement, storage and issue of official triplicate receipt books, tickets and licence forms for all revenue collection and shall take steps to prevent the use of unofficial receipt books, tickets and licence forms.

(2) Used receipt and licence books may be destroyed after six years in consultation with the Auditor General.

(3) Obsolete receipt and licence books shall be returned to the head of finance who shall acknowledge receipt in writing and arrange for their disposal in consultation with the Auditor General.

100. Irrecoverable revenue.

(1) The executive committee shall be the authority to recommend “waivers” to council.

(2) The chief executive shall make recommendations on “waivers” to the executive committee on a quarterly basis;

(3) Recovery of revenue may not be waived if it has become irrecoverable as a result of delay in enforcing payment and where such is the case, the officer responsible for the delay may be held personally liable.

101. Arrears of revenue returns.

(1) At the end of each quarter, the head of each revenue collecting department shall prepare an arrears of revenue return, showing all

arrears of revenue appearing in the revenue registers on the last day of the quarter, and submit it to the head of finance to reach him or her not later than three weeks after the end of the quarter.

(2) The head of finance shall consolidate all returns and submit them to the executive committee with his or her comments and recommendations.

(3) The executive committee or any other organ of the council may call on heads of departments to give explanations and may direct that loss reports shall be prepared and action taken in accordance with regulation 115.

(4) The head of finance shall report on the value of “waivers” to the council on a quarterly basis.

102. Convening of boards of survey.

(1) On the last day of the financial year, the chief executive shall appoint boards of survey to verify the cash balances and security arrangements at the main cash office, all sub-offices and other administration establishments holding cash or items of value, as well as inspect and verify all goods on charge and belonging to the administration.

(2) The main annual surveys for cash shall be carried out on the first working day of the new financial year and that of stores shall be carried out as soon as possible after the close of the year and at other times, surprise surveys shall be arranged.

(3) If a board of survey cannot be held on the first working day of a new financial year, it shall take place not later than two weeks from the end of the financial year.

PART IX—RISK MANAGEMENT.

103. Risk management and internal control.

(1) The head of finance is responsible for advising on risk management and effective systems of internal control.

(2) The arrangements need to ensure compliance with all applicable legislation and regulations, and other relevant statements of best practice.

(3) The arrangements shall ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other provisions that govern their use.

(4) It is the responsibility of heads of departments of the council to establish sound arrangement, consistent with guidance given by the Head of Finance, for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement on economy, efficiency and effectiveness and also for achieving their financial performance targets.

104. Establishment of Internal Audit Units.

(1) Every district, city, municipal or town council shall have an internal audit unit whose responsibilities are set out in section 90 of the Act and detailed in the audit manual.

(2) All internal audits shall be carried out in accordance with the requirements of the Act and the internal audit manual and shall be considered as statutory audits required by law.

105. Relationship between head of internal audit and head of finance.

The head of internal audit shall submit reports direct to the council, but there shall be harmony and co-operation with the chief executive and head of finance and his or her staff shall report on the systems and operations of the administration whether efficient or effective or economical or free from fraud and other malpractices and are in accordance with these Regulations.

106. Internal audit reviews.

In addition to the duties set out in Regulation 12 and as set out in the internal audit manual, the head of internal audit shall carry out regular

reviews to ascertain whether the administration receives value for money in all its activities.

107. Special investigations.

The head of internal audit shall be prepared to carry out special investigation when called upon to do so, and where the Auditor General is unable to do so, as set out in the internal audit manual.

108. External audit.

(1) The council's accounts will be scrutinised by the Auditor General.

(2) The Auditor General shall have rights of access to all documents and information necessary for reaching an audit opinion.

109. Computers and information systems.

(1) All council transactions must be processed through the accounting information systems of the council as specified by the Minister from time to time, and which shall progressively include computerized accounting and control systems.

(2) To ensure satisfactory standards and control, these systems may only be used with the approval of the Minister.

110. Computer and information security.

(1) The chief executive shall designate an officer to ensure that adequate information and communication technology policies are established and are applied to enable adequate security and protection over computers and of data held on computers or information systems operated by the council.

(2) All employees have a responsibility to ensure that they do not cause the loss, unauthorized destruction or disclosure of data held on information systems or computers operated by the council.

(3) Each head of department shall be responsible for ensuring that information and communications technology policies are implemented

within their department.

(4) All officers and members should comply with the requirements of, and control over the use of e-mail and the internet and software piracy guidelines as set out in the auditing and accounting manual.

111. Insurance policy and principals.

The Minister shall issue guidelines regarding insurance policy and principals for the local governments.

112. Preliminary loss report.

(1) The head of the department in which a loss has occurred shall make, immediately on discovery of the loss, a preliminary report to both the head of internal audit and the head of finance and a copy shall be sent to the accounting officer.

(2) Action on a loss discovered by the board of survey shall be initiated by the head of finance, in consultation with the accounting officer.

(3) The head of internal audit shall promptly carry out an assessment of the situation in respect of each preliminary loss report, and if he or she suspects that theft or fraud has occurred, he or she shall request the relevant police authority to investigate.

(4) No head of department shall withhold a report on any loss, either known or suspected, even if restitution has been or is to be made.

113. Minor losses.

If the preliminary internal audit assessment reveals that a minor loss has occurred, as defined in the accounting manual, and not involving fraud or negligence, the procedures set out in the accounting manual shall be followed.

114. Loss report forms.

For every loss, other than a minor loss the head of department shall prepare a set of loss report forms as set out in the accounting manual, and send them to the head of internal audit.

115. Loss report to executive committee.

The chief executive shall report all losses to the executive committee in accordance with the procedures and formats set out in the accounting manual.

116. Action on final loss report.

(1) On receipt of the chief executive's final report on a loss, the executive committee shall consider the report and issue such directions as it sees fit regarding the recovery or write-off of the loss, within the terms of regulation 117 and steps to be taken to prevent a recurrence of such loss, and may recommend that a surcharge be imposed in accordance with regulation 118.

(2) A copy of the chief executive's final report on a loss, together with the decisions and recommendations of the executive committee, shall be reported to the council and sent to the Resident District Commissioner and Auditor General and the chief executive shall also retain a copy on file for inspection and audit purposes.

117. Writing-off of losses.

The executive committee may authorize the writing off of losses in accordance with the values, procedures and reporting requirements as set out in the accounting manual.

118. Surcharge powers.

(1) The executive committee may, after consideration of the final report of the chief executive on a loss, recommend that a surcharge amounting to the whole or part of the value of the loss be imposed on any officer, employee or anybody responsible including a councillor.

(2) In addition the executive committee may, after consideration of any report by the chief executive, recommend that a surcharge amounting to the whole or part of the funds involved, be imposed on anybody including a councillor, officer or employee who—

- (a) sanctions expenditure in excess of the authorized provision remaining unspent in the relevant item in the estimates;
- (b) sanctions expenditure of a kind or for the purpose which is not authorized by the approved estimates;
- (c) sanctions expenditure without obtaining any necessary approval

to incur which may be required by these Regulations; and value for money as an objective if procurement has been achieved;

(d) is responsible for any expenditure which is found to be unsupported by duly authorised or receipted vouchers.

(3) The recommendations of the executive committee shall be reported to the council and forwarded to the Local Government Public Accounts Committee who shall determine whether or not to surcharge the councillor, officer or employee.

(4) An appeal against surcharge under this regulation may be made to the Minister within one month after the imposition and the Minister shall confirm or set aside any surcharge made and his or her decision shall be final.

(5) Any sum of surcharge on any person under these Regulations, shall be a debt due to the council payable within one month, or such longer periods as the executive committee may approve, on the date of imposition, or on the date the executive committee receives the Minister's confirmation or decision.

119. Accounting for losses.

(1) The system of accounting for losses and write-offs and the opening and closing of advance accounts to record the liability of persons held responsible, is detailed in the accounting manual.

(2) The head of finance shall take all steps to collect sums due from persons held responsible for losses without waiting for the final ascertainment of the value of losses and in so doing, care shall be taken to obey any instructions from the relevant police authority or legal officer not to accept cash pending the outcome of the legal proceedings.

120. Security for cash in transit.

The head of finance shall be responsible for ensuring adequate security for cash in transit is in place.

121. Liability of the council.

An employee shall not admit liability or take any action or enter into any correspondence admitting liability on behalf of the council without approval of the chief executive.

122. Use of private vehicles.

Any officer of the council who is authorised to make use of their own vehicle in the execution of the council's business shall be responsible for effecting adequate insurance cover for such use and shall produce to their head of department or the head of finance on request, evidence of the adequacy of the cover.

PART X—OFFENCES AND PENALTIES.

123. Offences.

(1) An accounting officer who—

- (a) fails to comply with any of these regulations without reasonable excuse;
- (b) incurs expenditure for which there is either insufficient or no provision in the approved estimates without reasonable excuse;
- (c) makes commitments without available cash for payment without any reasonable excuse;
- (d) fails to ensure that a budget desk is in place and the revenue enhancement, procurement, capacity and development plans, budget framework papers, annual estimates of revenue and expenditure are prepared within the prescribed time and manner without any reasonable excuse;
- (e) fails to be up-to date with salary payments and keep separate bank accounts for salaries without any reasonable excuse,

commits an offence.

(2) A political leader or council employee, who without any reasonable excuse fails, to comply with any of these Regulations, the audit and accounting manual or Ministers instructions commits an

offence.

(3) A head of finance who—

- (a) fails to produce monthly financial reports for submission to the executive committee in the specified time without any reasonable excuse;
- (b) fails to ensure that revenue collectors carryout their duties properly to ensure that all revenue due to the administration is promptly collected in the approved manner and banked intact without any reasonable excuse;
- (c) fails to keep proper books of account and to balance the accounts for the year and produce statements of final accounts within three months from the end of the year without any reasonable excuse,

commits an offence.

(4) A head of a department fails to produce and submit department financial and progress reports to the head of finance within seven days after end of each month without any reasonable excuse commits an offence.

(5) A head of internal audit who fails without reasonable excuse to produce a quarterly audit report in accordance with the provisions of these regulations and the internal audit manual commits an offence.

(6) A Senior officer who deliberately gives wrong instructions to a junior officer leading to financial loss to a local government commits an offence.

(7) A public officer who—

- (a) fails to ensure safe custody of public money, documents and books of account;
- (b) sells stores belonging to the council to the public without the

authority of the executive committee and before the approval of the local government contracts committee;

- (c) fails to account for council funds without any reasonable excuse;
- (d) fails to be responsible for the due performance of financial duties, for the proper revenue collection and custody of all council money, stores, and assets receivable, without any reasonable excuse;

commits an offence.

(8) A revenue collector who fails to account for revenue collected without reasonable excuse commits an offence.

(9) A cashier who fails to account for council funds without any reasonable excuse commits an offence.

124. Penalties.

(1) A person who commits an offence under regulation 123 is liable on conviction to a fine not exceeding two hundred and fifty currency points or imprisonment not exceeding three months or both.

(2) Where a loss or deficiency of councils funds or assets occurs and the council or the Minister is satisfied after due enquiry, that the negligence or misconduct of the public officer caused or contributed to the loss or deficiency—

- (a) the amount of the loss or deficiency;
- (b) the value of the property destroyed; or
- (c) the cost of replacing or repairing the damage to that property,

shall be a debt due to the council and shall be recovered from the public officer administratively or through a court of competent jurisdiction.

(3) In this regulation, reference to a public officer includes a person who has been a public officer but is retired.

(4) Where the negligence or misconduct of the public officer is not

the sole cause of any loss, deficiency or destruction resulting in an action under subregulation (2), the amount recoverable from the public officer may be restricted to only the cost of replacing or repairing the loss, deficiency, damage or destruction that the council or the Minister considers, after due enquiry, to be just and equitable, having regard to the contribution made by the public officer to that loss, deficiency, damage or destruction.

(5) In addition to the penalties, specified in subregulations (1) to (4) the council or the Minister may recommend disciplinary action ranging from dismissal, suspension or a warning letter in accordance with the public service Standing Orders.

PART XI—MISCELLANEOUS PROVISIONS.

125. Utilisation of funds at village level.

The Minister may give instructions on the utilisation of funds at the village level or to a community group which receives public funds.

126. Reporting of deaths, dismissals etc.

(1) Death, dismissal, suspension or interdiction of an employee shall be promptly reported to the head of finance by the employee's head of department to take the necessary action.

(2) Heads of department who fail to comply with this regulation shall be held responsible for losses incurred.

127. Guides, manuals and other publications.

Guides, manuals and other instructional publications to assist in financial management in local governments shall only be authorised by the Minister.

128. Compliance with these Regulations.

The Auditor General, local government inspectors and any other state organs authorized by law shall check for compliance with these Regulations and make reports.

129. Handing and taking over of public offices.