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SUPPLEMENTS

Statutory Instrument

No. 26—The Insurance (Investment of Paid-Up Capital and Insurance Funds) Regulations, 2008.

Act

No. 7—The National Audit Act, 2008.

General Notice No. 353 of 2008.

THE ELECTORAL COMMISSION ACT CAP 140

SECTIONS 30(1) AND 31(1)

NOTICE

APPOINTMENT OF RETURNING OFFICERS AND ASSISTANT RETURNING OFFICERS

NOTICE IS HEREBY GIVEN by the Electoral Commission in accordance with Sections 30(1) and 31(1) of the Electoral Commission Act, (Cap 140) that the District Registrars in the Schedule to this Notice are hereby appointed respective District Returning and Assistant Returning Officers.

SCHEDULE

- | | |
|-------------------------|---|
| 1. Kiconco Gaudy | - Returning Officer, Mubende; |
| 2. Agnes Nakalembe | - Returning Officer, Rukungiri; |
| 3. Eric Gimej | - Returning Officer, Ntungamo; |
| 4. Kunihira Robert | - Assistant Returning Officer, Kampala; |
| 5. Nayebara Daniel | - Returning Officer, Masindi; |
| 6. Nadduli Ahmed Musisi | - Returning Officer, Kasese; |
| 7. David Muhwezi | - Returning Officer, Busia. |

Issued at Kampala, this 20th day of June, 2008.

SR. MARGARET MAGOBA,
Acting Chairperson, Electoral Commission.

General Notice No. 354 of 2008.

THE COMPANIES ACT, LAWS OF UGANDA 2000.

(Cap. 110).

NOTICE

Pursuant to section 19 (4) of the Companies Act notice is hereby given that Meditek Supplies & Services Limited has by Special Resolution passed on the 3rd day of April, 2008 and with the approval of the Registrar of Companies changed in name to Mark Biomedical Limited and that such new name has been entered in my register.

DATED at Kampala this 1st day of July, 2008.

MUGOYA HUMPHREY,
Assistant Registrar of Companies.

General Notice No. 355 of 2008.

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 Mwebesa Arthur who is stated to be a holder of Bachelor of Laws Degree of Uganda Christian University having been awarded a Degree on the 2nd day of September, 2005 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 27th day of July, 2007 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
1st July, 2008.

HELLEN OBURA,
Acting Secretary, Law Council.

General Notice No. 356 of 2008.

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 Nabukenya Grace who is stated to be a holder of Bachelor of Laws Degree of Makerere University having been awarded a Degree on the 27th day of October, 2005 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 18th day of April, 2008 for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
1st July, 2008.

HELLEN OBURA,
Acting Secretary, Law Council.

General Notice No. 357 of 2008.

PREMIER SECURITY SYSTEMS LTD.

P.O. Box 5088, Kampala

AMENDMENT OF UNIFORM

Our current uniform was gazetted in the Uganda Gazette reference Vol. XCVI No. 16 of 5th December, 2003. In order to improve on our Uniform turnout we would like to amend our Uniform to don as follows:

- (a) *Headdress:* Black cap with a Company Logo at the front.
(b) *Trousers:* Dark grey trousers with Company Logo on top of the right hand pocket.
(c) *Shirts:* Dark grey shirts with Company Logo on top of the left hand pocket.
(d) *White shirts:* We are introducing white shirts with Company Logo at the top left hand pocket for Supervisors.
(e) *T-shirts:* Grey T-shirts with Company Logo on the left hand for special occasions and corporate assignments like banks, schools and offices.

Issued this 20th day of June, 2008.

PAUL KATARIKAWA,
Operations Director.

General Notice No. 358 of 2008.

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. 31190 IN PART "A".

(52) Class 16.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Letterheads and all other goods included in this Class.

(73) *Name of applicant*— Transnile Broadcasting Services Ltd.

(77) *Address*— P.O. Box 22783, Kampala.

(74)

(22) *Date of filing application*— 30th June, 2008.

(21) APPLICATION NO. 31178 IN PART "A".

(52) Class 31.

(54)



(53) *Disclaimer*—Registration of this trademark shall give no right to the exclusive use of the words "QUALITY FEED PREMIX" except as represented.

(59)

(64)

(57) *Nature of goods*— Foodstuffs for animals.

(73) *Name of applicant*— Adan (U) Limited.

(77) *Address*— P.O. Box 5106, Kampala.

(74)

(22) *Date of filing application*— 26th June, 2008.

(21) APPLICATION NO. 31179 IN PART "A".

(52) Class 9.

(54)

V²

(53) *Disclaimer*—Registration of this trademark shall give no right to the exclusive use of the letter V or of the numeral 2 each separately and apart from the mark as a whole.

(59)

(64)

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

(73) *Name of applicant*— Kigalo Investments Limited.

(77) *Address*— P.O. Box 5826, Kampala.

(74)

(22) *Date of filing application*— 26th June, 2008.

(21) APPLICATION NO. 31180 IN PART "A".

(52) Class 16.

(54)

V-two

(53) *Disclaimer*—Registration of this trademark shall give no right to the exclusive use of the letter V or of the word TWO each separately and apart from the mark as a whole.

(59)

(64)

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

(73) *Name of applicant*— Kigalo Investments Limited.

(77) *Address*— P.O. Box 5826, Kampala.

(74)

(22) *Date of filing application*— 26th June, 2008.

(21) APPLICATION NO. 31195 IN PART "A".

(52) Class 5.

(54)

SONADOL

(53)

(59)

(64)

(57) *Nature of goods*— Sanitary towel and all goods included in Class 5.

(73) *Name of applicant*— Sonal Holdings (U) Ltd.

(77) *Address*— P.O. Box 37301, Kampala.

(74)

(22) *Date of filing application*— 1st July, 2008.

(21) APPLICATION NO. 31195 IN PART "A".

(52) Class 5.

(54)

SONADEX

(53)

(59)

- (64)
 (57) *Nature of goods*— Medicine and all goods included in Class 5.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.
- (21) APPLICATION NO. 31198 IN PART "A".
 (52) Class 5.
 (54)

SONAPLAST

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Medicine and all goods included in Class 5.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.
- (21) APPLICATION NO. 31196 IN PART "A".
 (52) Class 5.
 (54)

SONAMOJA

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Medicine and all goods included in Class 5.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.
- (21) APPLICATION NO. 31193 IN PART "A".
 (52) Class 5.
 (54)

SONACARE

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Sanitary towel and all goods included in Class 5.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.
- (21) APPLICATION NO. 31197 IN PART "A".
 (52) Class 5.
 (54)

SONAPEN

- (53)
 (59)

- (64)
 (57) *Nature of goods*— Medicine and all goods included in Class 5.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.
- (21) APPLICATION NO. 31191 IN PART "A".
 (52) Class 34.
 (54)

DRAGON

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Matchbox and all goods included in Class 34.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.
- (21) APPLICATION NO. 31192 IN PART "A".
 (52) Class 16.
 (54)

SAMPER

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Napkins and all goods included in Class 16.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.
- (21) APPLICATION NO. 30193 IN PART "B".
 (52) Class 9.
 (54)



World Vision

- (53)
 (59)
 (64) *Association*— To be associated with TM No. 20069.
 (57) *Nature of goods*— Motion picture films and slides, pre-recorded audio and video cassettes, tapes and discs (CDs and DVDs); electronic publications including downloadable magazines and newsletters.
 (73) *Name of applicant*— World Vision International.
 (77) *Address*— 800 West Chestnut Avenue, Monrovia, California, 91016-3198, United States of America.
 (74) C/o Sengendo & Co. Advocates, P.O. Box 6914, Kampala.
 (22) *Date of filing application*— 28th August, 2007.

- (21) APPLICATION NO. 30194 IN PART "B".
 (52) Class 16.
 (54)



World Vision

- (53)
 (59)
 (64) Association— To be associated with TM No. 20070.
 (57) *Nature of goods*— Brochures, newsletters, pamphlets, news briefs, magazines, periodic reports and all other publications and printed materials; paper, cardboard and goods made from these materials.
 (73) *Name of applicant*— World Vision International.
 (77) *Address*— 800 West Chestnut Avenue, Monrovia, California, 91016-3198, United States of America.
 (74) C/o Sengendo & Co. Advocates, P.O. Box 6914, Kampala.
 (22) *Date of filing application*— 28th August, 2007.

- (21) APPLICATION NO. 31199 IN PART "A".
 (52) Class 5.
 (54)



SUCCRIN

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Medicine and all goods included in Class 5.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.

- (21) APPLICATION NO. 31200 IN PART "A".
 (52) Class 16.
 (54)

VALVEX

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Napkins and all goods included in Class 16.
 (73) *Name of applicant*— Sonal Holdings (U) Ltd.
 (77) *Address*— P.O. Box 37301, Kampala.
 (74)
 (22) *Date of filing application*— 1st July, 2008.

- (21) APPLICATION NO. 31189 IN PART "A".
 (52) Class 31.
 (54)



- (53)
 (59)

- (64)
 (57) *Nature of goods*— Peanuts and all other goods included in Class 31.
 (73) *Name of applicant*— Indobali Distributors Ltd.
 (77) *Address*— P.O. Box 36159, Kampala-Uganda.
 (74)
 (22) *Date of filing application*— 30th June, 2008.

Kampala, KATUTSI VINCENT,
 2nd July, 2008. Assistant Registrar of Trade Marks.

- (21) APPLICATION NO. 30448 IN PART "A".
 (52) Class 1.
 (54)

SUNATO

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Chemical preparations for use in agriculture, horticulture and forestry, chemical preparations for the treatment of seeds, fertilizers.
 (73) *Name of applicant*— Bayer Aktiengesellschaft.
 (77) *Address*— D-51368 Leverkusen, Germany.
 (74) C/o Sengendo & Co. Advocates, P.O. Box 6914, Kampala.
 (22) *Date of filing application*— 12th November, 2007.

- (21) APPLICATION NO. 30446 IN PART "A".
 (52) Class 1.
 (54)

RECETO

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Chemical preparations for use in agriculture, horticulture and forestry, chemical preparations for the treatment of seeds, fertilizers.
 (73) *Name of applicant*— Bayer Aktiengesellschaft.
 (77) *Address*— D-51368 Leverkusen, Germany.
 (74) C/o Sengendo & Co. Advocates, P.O. Box 6914, Kampala.
 (22) *Date of filing application*— 12th November, 2007.

- (21) APPLICATION NO. 30449 IN PART "A".
 (52) Class 5.
 (54)

SUNATO

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Preparations for killing weeds and destroying vermin, insecticides, herbicides, fungicides.
 (73) *Name of applicant*— Bayer Aktiengesellschaft.
 (77) *Address*— D-51368 Leverkusen, Germany.
 (74) C/o Sengendo & Co. Advocates, P.O. Box 6914, Kampala.
 (22) *Date of filing application*— 12th November, 2007.

Kampala, MAUDAH ATUZARIRWE,
 18th February, 2008. Assistant Registrar of Trade Marks.

(21) APPLICATION NO. 30375 IN PART "A".

(52) Class 30.

(54)



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(59)

(64)

(57) *Nature of goods*— Confectionery, namely, chewing gum, bubble gum, candy and mints.(73) *Name of applicant*— Wm. Wrigley Jr. Company.(77) *Address*— 410 North Michigan Avenue, Chicago, Illinois 60611, United States of America.(74) *C/o.* Sengendo & Co. Advocates, P.O. Box 6914, Kampala.(22) *Date of filing application*— 23rd October, 2007.

(21) APPLICATION NO. 30302 IN PART "A".

(52) Class 25.

(54)

CURVE

(53)

(59)

(64)

(57) *Nature of goods*— Clothing, footwear, headgear.(73) *Name of applicant*— Research In Motion Limited.(77) *Address*— 295 Phillip Street, Waterloo, Ontario, N2L 3W8, Canada.(74) *C/o.* Sengendo & Co. Advocates, P.O. Box 6914, Kampala.(22) *Date of filing application*— 26th September, 2007.

(21) APPLICATION NO. 30303 IN PART "A".

(52) Class 28.

(54)

CURVE

(53)

(59)

(64)

(57) *Nature of goods*— Games and playthings; gymnastic and sporting articles not included in other Classes; decorations for Christmas trees.(73) *Name of applicant*— Research In Motion Limited.(77) *Address*— 295 Phillip Street, Waterloo, Ontario, N2L 3W8, Canada.(74) *C/o.* Sengendo & Co. Advocates, P.O. Box 6914, Kampala.(22) *Date of filing application*— 26th September, 2007.

Kampala.

JULIET NASSUNA,

February, 2008. *Assistant Registrar of Trade Marks.*

(21) APPLICATION NO. 31139 IN PART "A".

(52) Class 3.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Perfumes.(73) *Name of applicant*— Agro Value Processors Impex (U) Ltd.(77) *Address*— P.O. Box 7537, Kampala.

(74)

(22) *Date of filing application*— 18th June, 2008.

(21) APPLICATION NO. 31142 IN PART "A".

(52) Class 7.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Agricultural and horticultural machinery.(73) *Name of applicant*— AB Matra Uganda Ltd.(77) *Address*— P.O. Box 35022, Kampala.

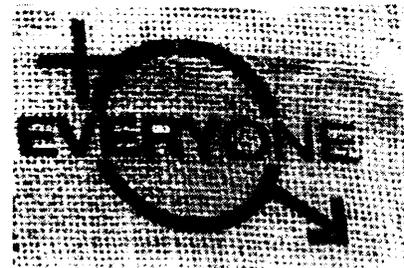
(74)

(22) *Date of filing application*— 19th June, 2008.

(21) APPLICATION NO. 31138 IN PART "A".

(52) Class 3.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Perfumes.(73) *Name of applicant*— Agro Value Processors Impex (U) Ltd.(77) *Address*— P.O. Box 7537, Kampala.

(74)

(22) *Date of filing application*— 18th June, 2008.Kampala, MERCY KYOMUGASHO K. NDYAHIKAYO,
19th June, 2008. *Assistant Registrar of Trade Marks.*

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 243 Plot 692 at Luzira.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Agro Developments Ltd, of P.O. Box 3995, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala

27th June, 2008.

MUHEREZA EDWIN K.B.,

for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 3 Plot 334 at Makerere.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Nabyonga Solome Rebecca (Administrators of the Estate of the Late Christopher Appollo Kalibala), a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN K B,
15th May, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 208 Plot No. 740.

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

Kampala ORIIKIRIZA AMBROSE,
28th April, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 266 Plot 337 at Kisimbili.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Florence Namayanja Mukasa of P.O. Box 36097, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN K B,
16th June, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 197 Plot 150 at Kitetika.

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

Kampala MUHEREZA EDWIN K. B.,
16th June, 2008. *for Ag. Commissioner Land Registration*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 200 Plot 1027 at Kawempe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Birungi Juliet & Amina Rodah of P.O. Box 594, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN K B,
4th June, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 263 Plot 69 at Senge.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Andrew Lutwama of P.O. Box 4614, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN K B,
19th June, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 3577 Folio 17 Plot No. 8D.
Impala Avenue, Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Uganda Land Commission of P.O. Box 7061, Kampala, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KULATA BASANGWA,
11th June, 2008. *Ag. Commissioner Land Registration*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Gomba Block 4 Plot 1 at Kisawo.

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

Kampala
30th June, 2008. *NAMUTEBI VERONICA,*
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buruli Block 159 Plot 70, Area: 13.62 Hectares Land at Wabigalo.

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

Bukalasa,
27th June, 2008. *NABUKEERA MADINAH,*
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 210 Plot 480 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 Mpagi Badru of P.O. Box 30895, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala
16th June, 2008. *MUHEREZA EDWIN K B.*
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 14 Plot 873.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Ali Zziwa, Sheik Abdallah Kalanzi, Isa Kalule, Hassan Balinda, Abdul Kadiri Byaruhanga, Abdul Ssemakula, Hessein Semugenze, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala
24th June, 2008. *NAMUTEBI VERONICA,*
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 82 Plot 651 at Kungu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Albert John Muwanga of P.O. Box 143, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala
30th June, 2008. *DDAMULIRA AHMED,*
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 14 Folio 5 Plot No. 5, Kutch Road West, Jinja.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Punja Kanji and Devram Kanji of P.O. Box 54, Jinja, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala,
30th June, 2008. *SARAH KULATA BASANGWA,*
Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 654 Plot 120, Area: 10.10 Hectares Land at Nkonge.

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

Bukalasa,
26th June, 2008. *NABUKEERA MADINAH,*
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buwekula Block 215 Plot 2, 40.5 Hectares at Kasambya Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Luka Lwebemba of Bulisa Buwekula, 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,
19th February, 2008. *JANET NABUUMA,*
for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 261 Plot 900 at Lukuli.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Andrew Kibirige Lutwama of P.O. Box 4614, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN K B,
16th June, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 12 Plot 101 at Mengo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Abudu Kasule, Kizza Kasule, Kato Kasule, Amina Kasule, Sara Kasule and Safiya Kasule of P.O. Box 1462, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN K B,
26th June, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 32 Plot 144 at Mutundwe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Richard Muwanga of P.O. Box 15050 Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN,
24th June, 2008. for Ag. Commissioner Land Registration.

IN THE MATTER OF THE BIRTHS AND DEATHS
REGISTRATION ACT CAP 309

IN THE MATTER OF THE OATHS ACT CAP. 19

AND

IN THE MATTER OF A DEED POLL BY PAULINE

NANYOMBI

DEED POLL

KNOW ALL YE MEN to whom these presents shall come that by this deed poll dated 5th June, 2008 Pauline Nanyombi of Kampala do hereby make known that I have from this 5th June 2008 renounced and abandoned the use of the names Pauline Nanyombi and therefore I shall from henceforth be known and called Pauline Nanyombi Batwala and all future documents and correspondences shall bear or refer to Pauline Nanyombi Batwala.

Declared by the said Pauline Nanyombi Batwala at Kampala this 5th day of June, 2008.

PAULINE NANYOMBI BATWALA,
Deponent.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 12 Plot 902.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Naume Mbulire, 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,
30th June, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 244 Plot 3311 at Kisugu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Eustace Percy Juba of P.O. Box 7154 Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala MUHEREZA EDWIN,
1st July, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 397 Plot 201 at Kabembe.

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

Kampala DDAMULIRA AHMED,
1st July, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 607 Plot 76, Area: 17.81 Hectares Land at Bulinde.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Isaachar-Kibuka Kibalama of P.O. Box 1698, Kampala, 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,
1st July, 2008. for Ag. Commissioner Land Registration.

STATUTORY INSTRUMENTS SUPPLEMENT
to The Uganda Gazette No. 34 Volume CI dated 4th July, 2008
Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS

2008 No. 26.

THE INSURANCE (INVESTMENT OF PAID-UP CAPITAL AND
INSURANCE FUNDS) REGULATIONS, 2008.

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title
2. Application
3. Object of Regulations
4. Interpretation

PART II—REGULATORY REQUIREMENTS

5. Duties of Directors
6. Investment policy
7. Investment of paid-up capital
8. Investment of insurance funds
9. Unsuitable or undersirable investments
10. Temporary bank loan or bank overdraft
11. Investment records
12. Reporting requirements
13. Investment of retained earnings

PART III—PENALTIES AND ADMINISTRATIVE SANCTIONS.

14. Penalties
15. Administrative sanctions

SCHEDULE

INVESTMENT RECORDS

STATUTORY INSTRUMENTS

2008 No. 26.

The Insurance (Investment of Paid-up Capital and Insurance Funds) Regulations, 2008

(Made under section 98 (c) of the Insurance Act, Cap. 213)

IN EXERCISE of the powers conferred upon the Uganda Insurance Commission by section 98 (c) of the Insurance Act, and in consultation with the Minister, these Regulations are made this 14th day of March, 2008.

PART I—PRELIMINARY

1. Title.

These Regulations may be cited as the Insurance (Investment of Paid-up Capital and Insurance Funds) Regulations, 2008.

2. Application.

These Regulations apply to all insurance and reinsurance companies in Uganda.

3. Object of Regulations.

The object of these Regulations is—

- (a) to require insurance companies to follow effective investment management policies and practices;
- (b) to put in place regulatory constraints on the investment policies and procedure for insurers and re-insurers;
- (c) to ensure that insurance and re-assurance companies manage their complex and diverse risks, are organised, and act according to best practices applied to the business they conduct; and
- (d) to promote public confidence in insurance and reinsurance companies in Uganda.

4. Interpretation.

In these Regulations, unless the context otherwise requires—

“Act” means the Insurance Act, Cap. 213;

“Commission” means the Uganda Insurance Commission;

“insurance” includes assurance and reinsurance;

“life insurance funds” means the total reserves specified under section 47(3) of the Act;

“non-life insurance funds” means the total reserves specified under section 47(2) of the Act.

PART II—REGULATORY REQUIREMENTS

5. Duties of directors.

(1) The Board of Directors of an insurance company shall establish strategic objectives for an investment policy to be communicated throughout the organisation.

(2) The investment policy shall be reviewed annually.

6. Investment policy.

An insurer shall have an articulated investment policy, which shall include—

(a) minimising risks such as credit risks, liquidity risks and operational risks;

(b) generating a favorable return on investments without undue compromise on other objectives;

(c) providing adequate liquidity to ensure immediate settlement of claims, administrative and overhead expenses as and when they arise;

(d) maturity period of the various investments which should be tailored to the needs of each insurer, particularly in view of its liquidity requirements;

- (e) a reasonable percentage of paid-up capital and insurance funds invested in short term, high quality investments to ensure a short-term flow of funds that may be reinvested or held to meet liquidity needs and a maximum allowable maturity shall be defined in the investment policy of each insurer;
- (f) government economic programmes and its social and public policy;
- (g) nature of investible funds including life or non-life insurance funds; and non-life insurance funds should predominantly be invested in short-term investments;
- (h) the investment of non-life insurance funds predominantly in short term investments;
- (i) a description and criteria for measuring each of the investment risks to be monitored;
- (j) compliance policies including policies to comply with statutory requirements;
- (k) risk management policies; and
- (l) control procedures including risk tolerance.

7. Investment of paid-up capital.

(1) Subject to section 6(3)(a) of the Act, the paid-up capital of an insurer carrying on life insurance business shall be invested and kept as follows—

- (a) at least 10 percent in security deposits as required by section 7 of the Act;
- (b) not more than 35 percent in purchase or development of company land and buildings and shall be—
 - (i) within a city, municipality or town; and
 - (ii) capable of generating investment income that is fitting to that particular asset and locality;
- (c) at least 55 percent in at least two of the investments set out in sub- regulation 8(3).

(2) Subject to section 6(3)(a) of the Act, the paid-up capital of an insurance company or a re-assurance company carrying on general insurance business shall be invested and kept invested as follows—

- (a) at least 10 percent in security deposits as required by section 7 of the Act;
- (b) not more than 25 percent in purchase or development of company land and buildings and shall be—
 - (i) a city, municipality or town; and
 - (ii) capable of generating investment income that is fitting to that particular asset and locality;
- (c) at least 50 percent in at least two of the investments set out in regulation 8(3).

8. Investment of insurance funds.

(1) Subject to section 48 (2) (a) of the Act, the life insurance funds of an insurance company or a re-assurance company carrying on life insurance business shall be invested and kept as follows—

- (a) 30 percent in Uganda Government Securities including treasury bills, promissory notes and other financial instruments issued by the Government of Uganda;
- (b) not more than 35 percent in purchase or development of the company's land and buildings which shall be—
 - (i) within a city municipality or town; and
 - (ii) capable of generating investment income that is fitting to that particular asset or locality;
- (c) a proportion of not more than 35 percent in at least two of the investments set out in subregulation (3).

(2) Subject to section 48 (2) (b) of the Act, the non-life insurance funds of an insurance company or a re-assurance company carrying on non-life insurance business shall be invested and kept as follows—

- (a) 20 percent in Uganda Government securities including treasury bills, promissory notes and other financial instruments issued by the Government of Uganda;
- (b) not more than 25 percent in purchase or development of the company's land and buildings and shall be—
 - (i) within a city, municipality or town; and
 - (ii) capable of generating investment income that is fitting to that particular asset or locality;
- (c) a proportion of not more than 25 percent in at least two of the investments set out in subregulation (3).

(3) The investments referred to in regulations 7(1) (c), 7(2) (c), and subregulation 1 (c) and (2) (c) of this regulation are—

- (a) Uganda Government Securities including treasury bills, promissory notes and other financial instruments issued by the Government of Uganda;
- (b) Bank of Uganda securities including promissory notes, commercial bills and other financial instruments issued by the Bank of Uganda from time to time;
- (c) mortgages on unencumbered immovable property in Uganda;
- (d) debentures secured by a mortgage or unencumbered immovable property in Uganda;
- (e) debentures, commercial paper, preference shares or ordinary shares of public companies whose shares are quoted on the stock exchange in Uganda;
- (f) investment in building societies;
- (g) loans on life assurance policies constituting a liability on Uganda business within their surrender values;
- (h) fixed deposits in banks or financial institutions licensed under the Financial Institutions Act, except that—

- (i) where the insurer carries on long-term insurance, the deposits in any one bank or financial institution shall not exceed 25 percent of the total amount of paid-up and non-life insurance funds of the insurer relating to that business; and
 - (ii) where the insurer carries on general insurance business, the deposits in any one bank or financial institution shall not exceed twenty five percent of the total amount of the paid-up capital and non-life insurance funds of the insurer relating to that business.
- (i) promissory notes, bills of exchange or other instruments issued by a company incorporated under the Companies Act, and guaranteed by a bank licensed under the Financial Institutions Act;
 - (j) East African Development Bank and Preferential Trade Area Bank bonds;
 - (k) equity in sound business companies floated on the Uganda Securities Exchange; and
 - (l) office furniture and equipment excluding computers and motor vehicles for paid-up capital investment.
- (4) An insurer shall not invest any part of the assets of the insurance company in the shares or debentures or loans of a company or group of related companies in excess of—
- (a) in the case of life insurance business, five percent of paid up capital and life insurance funds; or
 - (b) in the case of non life insurance business, five percent of the paid-up capital and non-life insurance funds.
- (5) For the purposes of investment in non life insurance funds under sub regulation 4(b) debentures or loans shall be adequately secured by a first legal charge on unencumbered property in Uganda.

9. Unsuitable or undesirable investments.

Where the Commission considers an investment constituting the assets of the insurance company to be unsuitable or undesirable the Commission may after giving—

(a) notice to the insurer stating the grounds on which it proposes to exercise its powers; and

(b) the insurer or the re-insurer an opportunity of being heard,

direct the insurer or the re-insurer to realise the investment within the time specified by the Commission.

10. Temporary bank loan or bank overdraft.

An insurer may, in order to secure a temporary bank loan or a bank overdraft, mortgage, or charge assets not exceeding two percent of the total value of the paid-up capital assets of the insurer, except that the mortgage or charge shall not adversely affect the statutory minimum paid-up capital.

11. Investment records.

An insurer shall maintain a clear and distinct schedule of investment in respect of section 6 (3) (a) and section 48 of the Act with the details specified in the schedule to these Regulations.

12. Reporting requirements.

The schedules of investments in respect of sections 6 (3) (a) and 48 of the Act maintained under regulation 11 shall be submitted by the principal officer to the Commission on a quarterly basis.

13. Investment of retained earnings.

Where an insurer has fulfilled the requirements of sections 6 (3) (a) and 48 of the Act, the insurer may invest any surplus funds within Uganda or off-shore with the approval of the Commission subject to any legislation, regulations or guidelines which affect capital transfer or movement of funds.

PART III—PENALTIES AND ADMINISTRATIVE SANCTIONS.

14. Penalties.

When the Commission determines that an insurance company or a re-insurance company has not complied with these Regulations, the Commission may impose any of the penalties set out in section 97 of the Act.

15. Administrative sanctions.

(1) The Commission may, in addition to the penalties set out in regulation 14, impose administrative sanctions on an insurance company or a re-insurance who is not in compliance with the Regulations.

(2) The Commission may—

- (a) prevent the insurer or the re-insurer from declaring or paying dividends;
- (b) suspend the company from expanding into new insurance activities;
- (c) suspend the company from acquiring fixed assets; and
- (d) suspend or restrict the investment activities of the company.

SCHEDULE

Reg. 11

INVESTMENT SCHEDULE

Amount Invested	Maturity Date if any	Accrual Interest	Expected Interest	Balance

.....
Date

.....
Principal Officer

.....
Accountant

ACTS SUPPLEMENT

to The Uganda Gazette No. 34 Volume CI dated 4th July, 2008.

Printed by UPPC, Entebbe, by Order of the Government.

Act 7

National Audit Act

2008

THE NATIONAL AUDIT ACT, 2008.

ARRANGEMENT OF SECTIONS

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2. Interpretation

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4. Appointment of Auditor General
5. Tenure of service and remuneration of Auditor General
6. Oath of Auditor General
7. Removal of Auditor General
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9. Staff of Office of Auditor General
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OATH OF AUDITOR GENERAL

PART B

OATH OF MEMBER OF STAFF OF OFFICE OF AUDITOR GENERAL

THE NATIONAL AUDIT ACT, 2008.

An Act to give effect to article 154 (3) and 163 of the Constitution by providing for the Office of the Auditor General; to provide for the appointment, tenure and removal of the Auditor General; to provide for the staff of the Office of the Auditor General; to provide for the auditing of accounts of central Government, local government councils, administrative units; public organisations, private organisations and bodies; to empower and give the Auditor General right of access to documents and information relevant to the performance of his or her functions; and for other related matters.

DATE OF ASSENT: 18th June, 2008.

Date of Commencement: See section 1.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY**1. Commencement**

This Act shall come into force three months after publication in the *Gazette*.

2. Interpretation

In this Act, unless the context otherwise requires—

“Auditor General” means the Auditor General appointed under article 163(1) of the Constitution;

“classified expenditure” means the expenses and commitments incurred by an authorised agency for the collection and dissemination of information related to national security interests and includes the cost of procurement and maintenance of the related assets;

“currency point” has the value given to it in Schedule 1;

“generally accepted standards in auditing” includes international standards of auditing, international public sector standards on auditing and audit standards of the Office of the Auditor General;

“Minister” means the Minister responsible for finance;

“public organisation” means any body corporate, whether established under the Companies Act or under any other enactment, in which the State owns the whole or part of the proprietary interest or which is otherwise controlled directly or indirectly by the State;

“public service” has the same meaning as in article 257 of the Constitution.

PART II—APPOINTMENT OF AUDITOR GENERAL AND MODE OF OPERATION OF OFFICE OF THE AUDITOR GENERAL

3. Continuance in existence of Office of Auditor General.

(1) The Office of the Auditor General in existence immediately before the commencement of this Act is continued in existence subject to the provisions of this Act.

(2) The Office of the Auditor General shall be a body corporate with perpetual succession and an official seal and may sue or be sued in its corporate name, and may, subject to the provisions of the Constitution, do, enjoy or suffer anything that may be done, enjoyed or suffered by a body corporate.

4. Appointment of Auditor General.

(1) In accordance with article 163(1) of the Constitution, the Auditor General shall be appointed by the President with the approval of Parliament.

(2) A person shall not be appointed Auditor General unless that person—

(a) is a qualified accountant of not less than fifteen years' standing; and

(b) is a person of high moral character and proven integrity.

(3) In subsection (2) (a), fifteen years' standing means—

(a) full membership for at least fifteen years, of the Institute of Certified Public Accountants of Uganda; or

(b) full membership for at least fifteen years, of a body recognised by the Council of the Institute of Certified Public Accountants of Uganda.

5. Tenure of service and remuneration of Auditor General.

(1) The Auditor General may retire at any time after attaining the age of 60 years, and shall vacate office on attaining the age of 70 years.

(2) The remuneration and other conditions of service of the Auditor General, including post retirement benefits, shall be determined by Parliament.

(3) The salary and allowances payable to the Auditor General shall be charged on the Consolidated Fund.

6. Oath of Auditor General.

(1) A person appointed Auditor General shall, before assuming the duties of his or her office, take the oath specified in Part A of Schedule 2.

(2) The oath referred to in subsection (1) shall be administered by the President or a person authorised by the President.

7. Removal of Auditor General.

(1) In accordance with Article 163 (10) of the Constitution, the Auditor General may be removed from office by the President only for—

- (a) inability to perform the functions of his or her office arising from infirmity of body or mind;
- (b) misbehaviour or misconduct; or
- (c) incompetence.

(2) The President shall remove the Auditor General if the question of his or her removal has been referred to a tribunal appointed by the President, and the tribunal has recommended to the President that the Auditor General should be removed from office on any of the grounds specified in subsection (1).

(3) The question whether the Auditor General should be removed from office shall be referred to the President by the Speaker of Parliament in writing setting out the complaints against the Auditor General, with the advice that the President should appoint a tribunal.

(4) The tribunal appointed by the President under this section shall consist of—

- (a) a judge of the High Court, who shall be Chairperson;
- (b) a member of the Public Service Commission;
- (c) a member of the Council of the Institute of Certified Public Accountants of Uganda; and
- (d) two other persons appointed by the President.

(5) Where the question for removal of the Auditor General involves an allegation that the Auditor General is incapable of performing the functions of his or her office arising from infirmity of body or mind, the President shall, on the advise of the head of the Health Services of Uganda, appoint a medical board which shall investigate the matter and report its findings to the President, with a copy to the tribunal.

(6) Where the question of removing the Auditor General is referred to the tribunal under subsection (2), the President shall suspend the Auditor General from performing the functions of his or her office pending the determination of the question.

(7) A suspension under subsection (6) shall cease to have effect if the tribunal advises the President that the Auditor General should not be removed from office.

(8) The Auditor General shall vacate office if he or she is under a sentence of death or a sentence of imprisonment exceeding nine months without the option of a fine, imposed by a competent court.

8. Absence of Auditor General.

(1) Where—

(a) the office of Auditor General is vacant;

(b) the Auditor General has been suspended in accordance with section 7 (6); or

(c) the Auditor General is, for any reason unable to perform the functions of his or her office,

then, until a person is appointed to and has assumed the functions of that office, or until the Auditor General has resumed the performance of those functions, the President shall designate the most senior officer who is a qualified accountant within the Office of the Auditor General to perform those functions for a period not exceeding twelve months.

(2) If the Auditor General is unable to return to office, the President shall appoint a person to replace the Auditor General not later than three months before the expiry of the period for which the person referred to in subsection (1) is designated to act.

9. Staff of Office of Auditor General.

(1) The Office of the Auditor General shall have such staff as may be necessary for the efficient performance of its functions under this Act.

(2) The Auditor General shall, in consultation with the Public Service Commission, appoint, promote and discipline his or her own staff.

(3) The salaries, allowances, pensions and other benefits payable to the staff appointed under this section shall be determined by the Auditor General and shall be a direct charge on the Consolidated Fund.

10. Oath of member of staff of Office of Auditor General.

(1) Every member of staff of the Office of the Auditor General shall, before assuming the duties of his or her office, take the oath set out in Part B of Schedule 2.

(2) The oath referred to in subsection (1) shall be administered by the Auditor General or by a person authorised in writing by the Auditor General.

11. Accounting officer.

(1) The Office of the Auditor General shall have an accounting officer designated by the Secretary to the Treasury in accordance with the Public Finance and Accountability Act, 2003.

(2) The person designated accounting officer under subsection (1) shall not perform any auditing functions after his or her designation.

PART III—FUNCTIONS AND POWERS OF THE
AUDITOR GENERAL

12. Withdrawal from Consolidated Fund

No moneys shall be withdrawn from the Consolidated Fund unless the withdrawal has been approved by the Auditor General and in the manner prescribed by Parliament.

13. Functions of Auditor General

(1) The Auditor General shall—

- (a) audit and report on the public accounts of Uganda and of all public offices including the courts, the central and local government administrations, universities and public institutions of a similar nature, and any public corporation or other bodies or organisations established by an Act of Parliament;
- (b) conduct financial, value for money audits and other audits such as gender and environment audits in respect of any project or activity involving public funds;
- (c) audit classified expenditure;
- (d) audit all Government investments;
- (e) carry out procurement audits; and
- (f) audit treasury memoranda.

(2) The President may, acting in accordance with the advice of Cabinet, require the Auditor General to audit the accounts of any body or organisation referred to in subsection (1).

(3) Parliament or the Minister may at any time request the Auditor General to conduct a special audit and to make a special audit report.

(4) A request made under subsection (2) or (3) shall be in writing.

(5) The Auditor General shall, before undertaking an audit or making a report under subsection (2) or (3), exercise his or her discretion to determine whether to undertake the audit or make the report.

14. Independence of Auditor General.

Subject to section 13(2), the Auditor General, in performing his or her functions under this Act, shall not be under the direction or control of any person or authority.

15. Audit of accounts of central Government.

(1) The Auditor General shall examine and audit all accounts submitted to him or her under the Public Finance and Accountability Act, 2003 and other enactments and agreements in accordance with generally accepted auditing standards and practices.

(2) Notwithstanding the generality of subsection (1), the Auditor General shall examine, inquire into and audit the accounts of—

- (a) the Accountant General;
- (b) all accounting officers, except the accounting officer in the Office of the Auditor General;
- (c) all persons entrusted with the collection, receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property; and
- (d) classified expenditure centers.

16. Audit of accounts of local government councils and administrative units.

(1) The accounts of every local government council and every administrative unit shall be audited annually by the Auditor General or by an auditor appointed by the Auditor General.

(2) The Auditor General shall report to Parliament on the accounts audited under subsection (1) and shall give a copy of the report to—

- (a) the President;
- (b) the Minister;
- (c) the Minister responsible for local governments;
- (d) the local government or administrative unit to which the audit relates;

- (e) the Local Government Public Accounts Committee;
- (f) the Local Government Finance Commission;
- (g) the Inspector General of Government; and
- (h) the Resident District Commissioner.

17. Audit of accounts of public organisations.

(1) Notwithstanding anything to the contrary in any law in force, the accounts of a public organisation shall be audited by the Auditor General.

(2) In the exercise of his or her duties under this section, the Auditor General shall have the same discretion and powers in relation to the moneys, stamps, securities, stores and other property of a public organisation, as are conferred upon the Auditor General by section 24, as if the moneys, stamps securities, stores or other property of the public organisation were public moneys and government property respectively, and the officials of the public organisation were public officers in the employment of Government.

(3) The Auditor-General shall, within six months after the financial year to which the report relates, prepare and submit a report on the audit of the accounts referred to in this section and shall give a copy of the report to—

- (a) the President;
- (b) the Minister;
- (c) the Minister responsible for the organisation audited;
- (d) the Minister responsible for ethics;
- (e) the public organisation concerned;
- (f) the Inspector General of Government; and
- (g) the National Documentation Centre.

(4) This section applies to—

- (a) any state enterprise;

- (b) any authority established by an Act, other than a local government council, which is in receipt of a contribution from, or the operations of which may, under the Act establishing it or any Act relating to it, impose or create a liability upon the public funds of Uganda; and
- (c) any entity, other than a local government council, which is audited by the Auditor General under any Act.

18. Audit of public monies in private organisations and bodies.

The Auditor General may inquire into, examine, investigate and report, as he or she considers necessary, on the expenditure of public monies disbursed, advanced or guaranteed to a private organisation or body in which Government has no controlling interest.

19. Certification and report on audit.

- (1) In exercising his or her functions under sections 15, 16, 17 and 18, the Auditor General shall express an opinion on the accounts based on the results of each audit and shall state whether—
- (a) the accounts conform to the requirements of section 31(6) of the Public Finance and Accountability Act, 2003;
 - (b) the expenditure and receipts shown in the accounts have been dealt with in accordance with proper authority and, in particular, that all expenditure conforms to the authority that governs it;
 - (c) the financial affairs of the entity audited and all revenues received and public moneys under its control have been handled and conducted with regularity and propriety by the accounting officer or any other responsible public officer;
 - (d) all reasonable precautions have been taken to safeguard the receipt, custody, issue and proper use of Government resources and property, and that any regulations, directives and instructions relating to them have been duly observed; and
 - (e) in his or her opinion, the accounts reflected fairly the financial position of the entity audited.

(2) The Auditor General shall, within nine months, or such longer period as Parliament may by resolution appoint, after the end of the financial year to which the accounts examined and audited under section 15, 16, 17 and 18 relate, certify, in respect of each account, the result of the examination and audit.

(3) The Auditor General shall, within the period mentioned in subsection (2), prepare a report on the examination and audit of all the accounts referred to in subsection (2), and submit the report to Parliament.

(4) Parliament shall, within six months after receipt of the report submitted to it under subsection (3), debate and consider the report and take appropriate action.

(5) The Auditor General may, at any time, if it appears to him or her desirable, submit to the Speaker of Parliament and to the Minister, a special report on any matter incidental to his or her powers and duties under this Act.

20. Reference to appropriate committee of Parliament.

Where the Auditor General becomes aware of—

- (a) any payment made without due authority;
- (b) any deficiency or loss occasioned by negligence or misconduct;
- (c) any failure to observe a policy of economy; or
- (d) any sum which ought to have been, but was not brought to account,

he or she shall, in the case of expenditure, disallow the sum as a charge on public funds and in all other cases, call in question the sum concerned and make a report on the sum to the Speaker of Parliament who shall refer the report to the appropriate committee of Parliament.

21. Value for money audits.

(1) The Auditor General may, for the purpose of establishing the economy, efficiency and effectiveness of the operations of any department or ministry in respect of which appropriation, or other accounts are required to be prepared under the Public Finance and Accountability Act, 2003, or any public organisation, or any local government council, enquire into, examine, investigate or undertake random value for money audits in accordance with Article 163 (3) (b) of the Constitution and report as he or she considers necessary on—

- (a) the expenditure of public moneys and the use of public resources by ministries, departments and divisions of the Government and all public organisations and local government councils;
- (b) the conduct of, and performance of their functions by—
 - (i) accounting officers;
 - (ii) heads of departments and divisions;
 - (iii) chief executives and chief administrative officers of all departments;
 - (iv) public organisations;
 - (v) local government councils;
- (c) any other activity undertaken by the departments, divisions, public organisations and local government councils referred to in paragraph (b).

(2) Any report prepared by the Auditor General as a result of an examination, enquiry or investigation under this section shall be laid before Parliament and shall be referred to the appropriate committee of Parliament.

(3) Section 24 applies to any examination, enquiry or investigation conducted by the Auditor-General in the exercise of his or her powers under this section.

22. Special audits and investigations.

The Auditor General may carry out special audits, investigations or any other audit considered necessary by him or her.

23. Power to appoint private auditors.

(1) The Auditor General may appoint private auditors to assist him or her in the performance of his or her functions under this Act.

(2) Only a person registered and practicing as an accountant under the Accountants Act may be appointed under this section.

(3) An auditor appointed under this section shall comply with any general or specific directions given by the Auditor General.

24. Powers of Auditor General.

In the exercise of the duty to audit and examine accounts, the Auditor General has the following powers—

- (a) have access to all books and accounts, money, stores, vouchers, stamps and securities subject to its audit and to any place where any such books and accounts, money or stores are kept;
- (b) require any person to supply any information or answer any question relating to books and accounts, money or stores subject to its audit;
- (c) at any convenient time, cause a search to be made of, and extracts taken from any books or accounts relating to money or stores subject to its audit, without paying any fee;
- (d) have access to electronic information relating to the audit as he or she has to other documents;
- (e) have access to any Government property;
- (f) station his or her staff at the premises of the organisation being audited, and that organisation shall provide those staff with adequate office space and facilities during the period of the audit;

- (g) request for the opinion of the Attorney General in writing as to any question regarding the interpretation of any Act, regulations or agreements concerning the powers of the Auditor General, or the discharge of his or her duties, and the Attorney General shall give his or her opinion within a reasonable time.

25. Surcharge.

If it appears to the Auditor General that there has been any deficiency in respect of any money or stores subject to its audit, the Auditor General may recommend to Parliament that the person in default or responsible, show cause why he or she should not be surcharged with the amount of the deficiency or loss.

26. Right of Auditor General to make recommendations to Minister.

The Auditor General may, for the purpose of—

- (a) minimising the unproductive expenditure of public moneys;
- (b) maximising the collection of public revenues; and
- (c) averting loss by negligence, carelessness, theft, dishonesty or otherwise of public moneys,

from time to time, make recommendations to the Minister as the Auditor General may consider necessary for the better management of public finances, including any revision of any regulations, directives or instructions issued under this Act or any other law relating to public finance.

27. Delegation of functions and powers of Auditor General.

(1) Subject to subsection (2), the Auditor General may delegate to a member of staff of the Office of the Auditor General, subject to such conditions as the Auditor General may impose, the carrying out or the exercise of any function or power of the Auditor General under this Act.

- (2) The Auditor General shall not delegate—
- (a) the certification of the results of an examination and audit of accounts under this Act; and
 - (b) the submission of a report required by this Act.

PART IV—FINANCES AND EXPENSES OF OFFICE OF THE AUDITOR GENERAL

28. Funds of Office of Auditor General.

The funds of the Office of the Auditor General shall include—

- (a) funds approved by Parliament; and
- (b) grants and donations as the Minister may approve.

29. Expenses of Office of Auditor General.

All monies approved by Parliament to defray the expenses that may be incurred in the discharge of the functions of the Office of the Auditor General or in carrying out the purposes of this Act shall be a direct charge on the Consolidated Fund.

30. Power to levy fees.

(1) The Auditor General may charge fees for auditing the accounts of any public body or international organisation which does not receive money from the Consolidated Fund.

(2) Any fees received under subsection (1) shall be paid into the Consolidated Fund.

31. Bank accounts.

The Auditor General shall open and maintain such bank accounts as are necessary for the exercise of the functions of the Office of the Auditor General and shall pay into them all monies received from the Government for the purposes of this Act.

32. Investment of surplus funds.

Any funds of the Office of the Auditor General not immediately required for any purpose under this Act may be invested in accordance with the Public Finance and Accountability Act, 2003.

33. Estimates.

(1) The Auditor General shall, in each financial year, prepare and submit to the President, estimates of the year, of administrative and development expenditures and estimates of revenues of the Office of the Auditor General.

(2) The President shall cause the estimates submitted under subsection (1) to be laid before Parliament without revision but with any recommendations that Government may have on them.

34. Financial year of Office of Auditor General.

The financial year of the Office of the Auditor General shall be the same as the financial year of the Government.

35. Accounts.

The Office of the Auditor General shall—

- (a) keep books of accounts and maintain proper records in relation to them; and the books of accounts and records shall be kept in accordance with generally accepted accounting practice;
- (b) prepare an annual financial statement stating the basis of accounting and shall identify any significant departure from it and the reasons for the departure.

36. Audit of accounts of Office of Auditor General.

(1) The accounts of the Office of the Auditor General shall, in each financial year, be audited and reported upon by an auditor appointed by Parliament.

(2) Notwithstanding anything to the contrary in any law in force, the Office of the Auditor General shall, within three months after the end of its financial year, prepare and submit to the auditor appointed under subsection (1), financial statements of the Office of the Auditor General.

(3) The auditor shall have access to all books of accounts, vouchers and other records of the Office of the Auditor General and is entitled to any information and explanation required in relation to those records.

(4) The audited accounts shall be submitted to the Auditor General not later than six months after the end of the financial year to which they relate.

(5) The Auditor General shall, as soon as possible, but in any case not later than one month after receipt of the report of the auditor under this section, submit the report to the Speaker of Parliament.

(6) A copy of the report shall also be submitted by the Auditor General to the Secretary to the Treasury.

(7) The Auditor General shall pay, in respect of the audit under this section, such fees as determined by Parliament.

PART V—OFFENCES AND PENALTIES

37. Offences and penalties.

(1) A person commits an offence who—

- (a) without lawful justification or excuse, wilfully obstructs the Auditor General or any person authorised by the Auditor General in the performance of his or her functions under this Act;
- (b) without reasonable excuse, refuses or fails to comply with any order or direction of the Auditor General;
- (c) without any lawful justification or excuse, refuses or fails to give to the Auditor General or any person authorised by the Auditor General, access to any property books, records, returns or other documents, information referred to in section 24; or
- (d) knowingly presents to the Auditor General a false or fabricated document or makes a false statement with intent to deceive or mislead the Auditor General or any person authorised by the Auditor General.

(2) A person commits an offence who, working in the Office of the Auditor General—

- (a) misuses any information obtained when conducting an audit of any account under this Act; or
- (b) colludes with any accounting officer or internal auditor or other public officer in the conduct of their duties under this Act to omit or commit any act; where such omission or commission leads to loss of public funds.

(3) A person convicted of an offence under this section is liable, on conviction, to a fine not exceeding one thousand currency points or imprisonment for a term not exceeding twelve years, or both.

PART VI—MISCELLANEOUS

38. Protection of Auditor General's Report from court proceedings.

(1) All reports of the Auditor General published for the benefit of Parliament shall be treated as Parliamentary reports and shall enjoy all privileges accorded to Parliamentary reports.

(2) For the avoidance of doubt, no civil or criminal proceedings shall be instituted against the Auditor General on the basis of any report published by him or her for the benefit Parliament.

39. Protection from liability of Auditor General and staff of Office of Auditor General.

The Auditor General and an employee of the Office of the Auditor General or a person acting on the directions of such a person is not personally liable for any act or omission done or omitted to be done in good faith in the exercise of the functions of the Office of the Auditor General.

40. Consultants.

The Auditor General may, in the performance of his or her functions under this Act, engage the services of or work in consultation with professional or technical experts or consultants, whether in the public service or not, to enhance the performance of the Office of the Auditor General.

41. Service of documents.

Any notice or document may be served on the Office of the Auditor General by delivering it at the Office of the Auditor General, or by sending it by registered post to the Office of the Auditor General.

42. Regulations.

(1) The Auditor General may, with the approval of Parliament, by statutory instrument make regulations generally for giving effect to the provisions of this Act and for its due administration.

(2) Regulations made under subsection (1) may, in respect of any contravention of any of the Regulations—

- (a) prescribe a penalty of a fine not exceeding seventy five currency points or imprisonment for a term not exceeding one year, or both;
- (b) in the case of a continuing contravention, prescribe an additional penalty not exceeding fifty currency points in respect of each day on which the offence continues; and
- (c) prescribe a higher penalty not exceeding one hundred and fifty currency points in respect of a second or subsequent contravention.

43. Amendment of Schedules.

The Minister, may, with the approval of Cabinet, by statutory instrument amend Schedule 1 to this Act.

44. Supremacy of this Act.

This Act shall take precedence over all existing Acts relating to the Office of the Auditor General, or to the functions and powers of the Auditor General and any Act in contradiction with this Act is modified to conform to the provisions of this Act.

PART VII—TRANSITIONAL, REPEALS AND SAVINGS**45. Transfer of assets and liabilities.**

All property and assets vested in the Office of the Auditor General before the commencement of this Act shall, on the commencement of this Act, remain vested in the Office of the Auditor General subject to all interests, liabilities, obligations and trusts affecting the property.

46. Employees of Office of Auditor General.

(1) On the commencement of this Act—

(a) all persons who, immediately before the date of commencement of this Act were employed in the Office of the Auditor General, shall continue to be employed in that Office;

(b) the terms and conditions, including the salary, on which a person referred to in subsection (1) was employed immediately before the commencement of this Act, shall be no less favorable than those that applied to that person's office immediately before the commencement of this Act; and

(c) there is no break or interruption in the employment of such persons because of the enactment of this Act.

(2) Subject to subsection (1) (b), the terms and conditions of any employment referred to in subsection (1) may be varied after the commencement of this Act.

(3) Nothing in this Act affects the pension rights under the Pensions Act of any person referred to in subsection (1).

47. Repeal and savings.

(1) Part IV of the Public Finance and Accountability Act, 2003 which provides for the preparation, audit and examination of accounts is repealed except section 31 thereof.

(2) Notwithstanding the repeal under subsection (1), any examination or audit of public accounts or of the accounts of any public organisation instituted under the repealed Part IV and section 39 of the Public Finance and Accountability Act, 2003 shall be continued as if instituted under this Act.

SCHEDULES.

SCHEDULE 1

Sections 2, 43

CURRENCY POINT

A currency point is equivalent to twenty thousand shillings.

SCHEDULE 2

OATHS

PART A

Section 6

OATH OF AUDITOR GENERAL

I,.....having been appointed Auditor General, swear in the name of the Almighty God/solemnly affirm that I will at all times well and truly exercise the functions of the Auditor General in accordance with the Constitution and the laws of the Republic of Uganda and will do right to all manner of people in accordance with the Constitution and the laws of the Republic of Uganda without fear or favour, affection or ill-will, and that I will not directly or indirectly reveal to any unauthorised person, any matter that comes to my knowledge in the discharge of my duties, and committed to my secrecy. (So help me God.)

PART B

Section 10

OATH OF MEMBER OF STAFF OF OFFICE OF AUDITOR GENERAL

I,.....having been appointed member of staff in the office of the Auditor General, swear in the name of the Almighty God/solemnly affirm that I will at all times well and truly serve the Republic of Uganda, and that I will perform the functions of officer/employee in the office of the Auditor General in accordance with the Constitution and the laws of the Republic of Uganda, and that I will not directly or indirectly reveal to any unauthorised person any matter, document, communication or information that comes to my knowledge in the discharge of my duties and committed to my secrecy. (So help me God.)

Cross References

Accountants Act, Cap. 266

Companies Act, Cap. 110

Constitution of Uganda

Local Governments Act, Cap. 243

Pensions Act, Cap. 286

Public Finance and Accountability Act, 2003 Act. No. 6 of 2003