

CHAPTER 193

THE PUBLIC FINANCE ACT.

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CHAPTER 193

THE PUBLIC FINANCE ACT.

Commencement: 9 October, 1962.

An Act to provide for the control and management of the public finances of Uganda, for the audit and examination of public accounts and the accounts of certain statutory bodies, and for matters connected therewith.

PART I—INTERPRETATION.

1. Interpretation.

- (1) In this Act, unless the context otherwise requires—
- (a) “accounting officer” means any person appointed by the Treasury and charged with the duty of accounting for any service in respect of which monies have been appropriated by Parliament or any person to whom issues are made from the consolidated fund account;
 - (b) “Appropriation Act” means an Act of Parliament to apply a sum out of the Consolidated Fund to the service of a financial year;
 - (c) “Consolidated Fund” means the Consolidated Fund of Uganda;
 - (d) “financial year” has the same meaning as in the Constitution;
 - (e) “Minister” means the Minister responsible for finance;
 - (f) “public monies” includes— (i) the public revenues of Uganda; (ii) any trust or other monies held, whether temporarily or otherwise, by an officer in his or her official capacity, either alone or jointly with any other person, whether a public officer or not;
 - (g) “public officer” has the same meaning as in the Constitution;
 - (h) “receiver of revenue” means any public officer appointed by the Treasury for the collection of, and for the accounting for, such items of revenue as the Treasury may specify; (i) “statutory expenditure” means an expenditure (not being an expenditure authorised by or under an Appropriation Act, a supplementary estimate approved by resolution of Parliament or section 12 of this Act) which is charged upon the Consolidated Fund by the Constitution or by this or any other Act;

- (j) “Treasury” means the Minister and any public officer deputed by the Minister to exercise powers and to perform duties under this Act.

(2) The Joint Consolidated Fund administered by the Crown Agents shall be deemed to be a bank for the purposes of this Act; but the Crown Agents shall not be bound by any provision of this Act affecting banks except insofar as they consent to be so bound.

PART II—CONTROL AND MANAGEMENT OF PUBLIC FINANCES.

2. Duties of the Minister.

The Minister shall so supervise the finances of Uganda as to ensure that a full account of those finances is made to Parliament and that its financial control is maintained, and for those purposes shall, subject to the Constitution and this Act, have the management of the Consolidated Fund and the supervision, control and direction of all matters relating to the financial affairs of Uganda.

3. Powers of the Treasury.

(1) Every public officer concerned in or responsible for the collection, receipt, custody, issue or payment of public monies, stores, stamps, investments, securities or negotiable instruments, whether the property of the Government or on deposit with or entrusted to the Government or any public officer in his or her official capacity either alone or jointly with any public officer or any other person, shall obey all such instructions as may from time to time be issued by the Treasury in respect of the custody and handling of the same and the accounting therefor.

(2) The Secretary to the Treasury and any public officer deputed by him or her—

- (a) shall be entitled to inspect all Government offices and shall be given access at all times to those offices;
- (b) shall be given all available information he or she may require with regard to the monies and property specified in subsection (1) and to all documents and records in respect of the monies and property; and
- (c) shall be entitled at any time to inspect the monies, property, documents and records,

so far as may in any way be necessary for the purpose of compliance with

subsection (1) of this section and section 2.

(3) Nothing in this section shall be construed as authorising the Treasury to issue, or as requiring any person to obey, any instructions in relation to any monies held on trust which contravene or are inconsistent with the terms of the trust.

4. Bank accounts.

Except as provided in this Act or in any other written law, no account shall be opened with public monies in any bank without the authority of the Treasury in writing, and no bank shall permit an overdraft on any such account.

5. Regulations, instructions and directions.

(1) The Minister may make such regulations and may issue such instructions or directions as may appear to him or her to be necessary and expedient for the proper carrying out of the intent and purposes of this Act and the safety, economy and advantage of the public revenue and public property.

(2) The Minister shall take all proper steps to ensure that any instructions or directions issued under this section are brought to the notice of all persons directly affected by the instructions or directions; but it shall not be necessary to publish the instructions or directions in the Gazette.

6. Consolidated fund account.

An account styled the consolidated fund account shall be kept with such bank or banks as the Treasury shall from time to time determine, and all sums standing to the credit of or paid into such account shall form part of one Consolidated Fund.

7. Payments into the consolidated fund account.

(1) Subject to section 16, all revenues and other monies raised or received by the Government shall be paid into the consolidated fund account in accordance with directions of the Treasury; except that—

- (a) receivers of revenue may with the authority of the Treasury deduct such sums as may be required for drawbacks, repayments

or discounts before paying the revenues into the Consolidated Fund;

- (b) the Treasury may, as it deems fit, from time to time authorise receivers of revenue who are accounting officers to disburse in the first instance from revenue collected by them such sums as may be needed to meet expenditure and make advances for which they are accountable, and the amount of the revenue so disbursed shall be subsequently paid by the receivers of revenue to the Consolidated Fund;
- (c) where the Treasury directs that any revenue (not being tax revenue) arising from or connected with the activities of any Government office, department or Ministry shall be applied as an appropriation in aid of monies required for statutory expenditure or provided by Parliament for any purpose, that revenue shall be deemed to be monies required for statutory expenditure or provided by Parliament for that purpose, as the case may be, and shall, without being paid into the consolidated fund account, be applied, audited and dealt with accordingly and, so far as it is not in fact so applied, shall be paid into the consolidated fund account, and where the revenue so directed to be applied as appropriations in aid of monies provided by Parliament for any purpose exceeds in a financial year the amount set forth in the estimates or supplementary estimates approved by Parliament, the excess so realised shall be paid into the consolidated fund account.

(2) For the avoidance of doubt, it is declared that the reference in this section to monies raised or received by the Government does not include monies received by the Government on deposit, monies held on trust by, or under the control of, any court or officer of a court, the public trustee, the Administrator General or the official receiver or monies held on trust by any other public officer for purposes other than the purposes of the Government.

8. Bank returns.

Statements showing payments into and issues from the consolidated fund account shall be rendered by every bank at which such an account is maintained to the Treasury and to the Auditor General at such intervals and in such form as the Treasury may direct.

9. Issues from the Consolidated Fund.

No part of the Consolidated Fund shall be issued except under and in accordance with the Constitution and this Act; and the Treasury shall control the issue of public monies to Ministries and departments of the Government.

10. Advances from the Consolidated Fund.

(1) In any financial year, and in anticipation of the receipt of any revenue directed by the Treasury to be applied as an appropriation in aid of monies required for statutory expenditure or provided by Parliament for the services of that financial year under section 7(1)(c), the Treasury may by warrant and subject to the approval of the Auditor General under section 11 authorise the issue from the Consolidated Fund of advance payments, not exceeding in the aggregate the amount of the revenue so appropriated, which shall be subject to repayment on or before the expiration of the four months following the close of the financial year.

(2) Advances payable under subsection (1) shall be a charge on the Consolidated Fund.

11. Approval of issues from the consolidated fund account.

(1) In any financial year the Auditor General shall, if satisfied of the correctness of the warrants, give his or her approval to Treasury warrants for—

- (a) the issue from the consolidated fund account of amounts payable for statutory expenditure of the kind mentioned in section 10;
- (b) the issue from the consolidated fund account of amounts payable for other statutory expenditure; and
- (c) the issue from the consolidated fund account of sums not exceeding in the whole the sums applied by the Appropriation Act (as reduced by issues made under section 12 and as increased by supplementary estimates approved by resolution of Parliament) to the service of that financial year.

(2) Every approval given under this section shall be sufficient authority to the bank designated in the approval to issue from the consolidated fund account, in accordance with the directions of the Treasury, the amount specified in the approval.

(3) Whether or not an issue from the consolidated fund account has been made, the Minister may limit or suspend any public expenditure (not being statutory expenditure), with or without cancellation of any warrant, if in his or her opinion financial exigencies or the public interest so require.

12. Provision if Appropriation Act not in force.

(1) If the Minister is satisfied that the Appropriation Act in respect of any financial year will not or has not come into operation by the beginning of that financial year, he or she may, subject to this section, authorise the issue of monies from the consolidated fund account for the purposes of meeting expenditure necessary to carry on the services of the Government until the expiration of four months from the beginning of that financial year or the coming into operation of the Appropriation Act, whichever is the earlier.

(2) Any sum issued in any financial year from the consolidated fund account under subsection (1) in respect of any service of the Government—

- (a) shall not exceed the sum shown as required on account in respect of that service in the vote on account approved by Parliament by resolution for that financial year; and
- (b) shall be set off against the amount provided in respect of that service in the Appropriation Act for that financial year when that law comes into operation.

(3) Where the Minister has given an authority under subsection (1), the Auditor General shall, if satisfied of the correctness of that authority, approve Treasury warrants for the issue of sums from the consolidated fund account under this section, and any warrants so approved shall be sufficient authority to the bank designated in the warrant to issue from the consolidated fund account, in accordance with the directions of the Treasury, the amounts specified in the warrant.

13. Issues to be made in accordance with Treasury directions.

All issues from the consolidated fund account under sections 10, 11 and 12 shall be paid into such other bank account or accounts or otherwise as the Treasury may direct.

14. Overdraft on consolidated fund account.

The powers conferred on the Government by any Act of Parliament, including this Act, to borrow money by means of advances from a bank may (in addition to any other way in which the powers may lawfully be exercised), be exercised by means of fluctuating overdraft on the Consolidated Fund account.

15. Withdrawal of monies from the Consolidated Fund for investment, advances and payment into another account of the Consolidated Fund.

(1) The Treasury may by warrant and subject to the approval of the Auditor General under section 11(1)(b) or under subsection (5) of this section, as the case may be, authorise the withdrawal of monies from any account of the Consolidated Fund—

- (a) for investment—
 - (i) with a bank, either at call or subject to notice not exceeding twelve months; or (ii) in any securities the interest on which is guaranteed by the Government of Uganda or of any other Commonwealth country;
- (b) for making advances to an approved recipient on such terms and conditions as the Treasury may decide (without prejudice to the provisions of any written law regulating that approved recipient's activities or the conduct of its business); or
- (c) for payment into another account of the Consolidated Fund.

(2) Where any investment made under subsection (1)(a) is realised, the proceeds shall be paid by the Treasury to the credit of the consolidated fund account.

(3) All investments made under subsection (1)(a) shall form part of the Consolidated Fund.

(4) Advances payable under subsection (1)(b) shall be a charge on the Consolidated Fund.

- (5) The Auditor General—
 - (a) shall give his or her approval to Treasury warrants for the withdrawal of monies from any account of the Consolidated Fund

if he or she is satisfied that the monies so to be withdrawn are to be disposed of in accordance with subsection (1)(a) or (c); and (b) shall be deemed to be so satisfied if it is certified by the Treasury that any monies so withdrawn will immediately be so disposed of.

(6) Every approval given under subsection (5) shall be sufficient authority to the bank designated in the approval to issue from the Consolidated Fund, in accordance with the directions of the Treasury, the amount specified in the approval.

(7) In this section “approved recipient” means—

- (a) the savings bank constituted under the Uganda Communication Act;
- (b) the administration of a district;
- (c) a municipal council or a town council which is a body corporate; or
- (d) any other board, administration, authority or corporation declared by any written law or by a statutory instrument made for that purpose by the Minister to be an approved recipient for the purposes of this section.

(8) An instrument made under subsection (7)(d) shall be laid before Parliament and shall be subject to annulment by Parliament, and shall cease to have effect when so annulled, but without prejudice to the making of a further instrument.

16. Establishment of funds.

(1) Whenever monies are appropriated by Parliament to establish funds, the Treasury may establish funds to which monies so appropriated may be credited and from which monies may be expended for the general purposes for which the funds were established.

(2) Unless the Treasury otherwise directs, and notwithstanding sections 7 and 21, the receipts, earnings and accruals of funds established or deemed to have been established under this section and the balances of those funds at the close of each financial year shall not be paid into the Consolidated Fund, but shall be retained for the purposes of those funds.

(3) Regulations made or directions given under this Act may make

provision for the control and management of any fund established or deemed to have been established under this section and, without prejudice to the generality of the foregoing and notwithstanding any other law, may specify a public officer who shall be responsible for the control and management of that fund.

17. Existing funds deemed to be established under section 16.

The funds set out in the First Schedule to this Act shall be deemed to have been established in accordance with section 16, and the balances standing to the credit of each such fund at the close of account on the 30th June, 1962, shall be deemed to have been appropriated by Parliament for the purposes for which that fund was established.

18. New fund established.

(1) The fund specified in the Second Schedule to this Act shall be deemed to have been established under section 16 for the purposes specified in that Schedule.

(2) The sum of two hundred and fifty thousand pounds shall be paid from the monies standing to the credit of the General Revenue Balance account at the close of the account on the 30th June, 1962, to and for the purposes of the fund specified in the Second Schedule to this Act, and the sum specified in that Schedule in respect of that fund shall be deemed to have been appropriated by Parliament for the purposes of that fund.

19. Establishment of the Consolidated Fund.

All sums standing to the credit of the General Revenue Balance, Capital Development Fund, Protectorate Reserve Fund, Treasury Bills Deposit, Tax Reserve Certificates Deposit and Unexpended Balance of Loan Fund accounts at the close of account on the 30th June, 1962, after deducting therefrom the sum of two million and sixty thousand pounds provided for in section 18, shall as at that date be deemed to form part of the Consolidated Fund.

20. Investments.

All investments held by the Treasury or by any person on behalf of the Government on the 9th October, 1962, shall, if the investments are not

held—

- (a) on account of the funds set out in the First Schedule to this Act;
- (b) in respect of monies received by the Government on deposit;
- (c) in respect of monies held on trust by, or under the control of, any court or officer of a court, the public trustee, the Administrator General or the official receiver; or
- (d) in respect of monies held on trust by any other public officer for purposes other than the purposes of the Government,

be deemed to have been made out of monies from the Consolidated Fund and, whether or not they are investments of the kind described in section 15(1)(a), may be retained.

21. Duration of an Appropriation Act.

Unless special provision to the contrary is made in any Appropriation Act, every appropriation (as increased by supplementary estimates) by Parliament of public monies for the service of any financial year shall lapse and cease to have any effect at the close of the year, and, except as otherwise provided in this Act, the unexpended balance of any monies withdrawn from the Consolidated Fund shall be surrendered to the Consolidated Fund.

22. Power of the Treasury to transfer or borrow.

(1) The Treasury may in any financial year transfer to the Consolidated Fund from other funds and monies under its control, or borrow (without prejudice to any other power to borrow which it may possess and on such terms and conditions as it thinks fit) by way of loan or advance, the issue of bills or bank overdraft, amounts not exceeding in total at any one time the aggregate of—

- (a) the gross expenditure (including expenditure to be met by appropriations in aid and expenditure approved by resolution of Parliament as a vote on account) authorised for that year by the Appropriation Act or by a supplementary estimate approved by resolution of Parliament; and
- (b) the statutory expenditure for that year.

(2) Any money transferred or borrowed under this section shall be placed to the credit of the consolidated fund account and shall form part of the Consolidated Fund and shall be available in any manner in which that fund is available.

(3) Any money transferred or borrowed under this section shall be subject to repayment on or before the expiration of four months from the end of the financial year in which it was borrowed, and the amounts required for the repayments shall be a charge on the Consolidated Fund.

PART III—AUDIT AND EXAMINATION OF ACCOUNTS.

23. Duties of the Auditor General.

(1) The Auditor General shall, on behalf of Parliament, examine, inquire into and audit the accounts of all accounting officers and receivers of revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public monies, or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property.

(2) In exercising his or her powers of audit and examination of accounts, the Auditor General shall satisfy himself or herself—

- (a) that all reasonable precautions have been taken to safeguard the collection of revenue, and that the laws, directions and instructions relating to the collection of revenue have been duly observed;
- (b) that all public monies have been dealt with in accordance with proper authority; and
- (c) that all reasonable precautions have been taken to safeguard the receipt, custody, issue and proper use of Government property, including stamps, securities and stores, and that the regulations, instructions and directions relating to the receipt, custody, issue and proper use of Government property have been duly observed.

(3) Notwithstanding subsections (1) and (2), the Auditor General shall not be required to examine, inquire into or audit the accounts of any trust or other fund or account not provided for in section 26, unless the officer administering that trust, fund or account has been directed by the Treasury, as provided in section 26(2), to prepare, sign and transmit to the Auditor General an account of it.

24. Powers of the Auditor General.

(1) In the exercise of his or her duties under this Act, the Auditor General may—

- (a) call upon any public officer for any explanation or information which he or she may require in order to enable him or her to discharge his or her duties;
- (b) authorise any person publicly carrying on the profession of accountant or any public officer to conduct any inquiry, examination or audit on his or her behalf and to furnish him or her with a report on the inquiry, examination or audit; and
- (c) without payment of any fee, cause search to be made in and extracts to be taken from any book, document or record in any public office.

(2) The Auditor General may lay before the Attorney General a case in writing as to any question regarding the interpretation of any provision of the Constitution or of any written law concerning the powers of the Auditor General or the discharge of his or her duties; and the Attorney General shall give to the Auditor General a written opinion upon any such case.

(3) In the exercise of his or her duties the Auditor General or any person duly authorised by him or her shall have access to all public records, books, vouchers, documents, cash, stamps, securities, stores or other Government property in the possession of any public officer.

25. Delegation of functions.

Anything which by this Act is directed to be done by the Auditor General (other than the certifying and reporting of accounts for Parliament) may be done by any officer of his or her staff or by any person of the kind mentioned in section 24(1)(b) who is authorised by him or her for that purpose.

26. Annual accounts.

(1) Within four months after the end of each financial year (or such longer period as Parliament may by resolution appoint in respect of any financial year), there shall be prepared and transmitted to the Auditor General—

- (a) by the Treasury—
 - (i) a statement of receipts into and issues from the consolidated fund account during the year; (ii) a balance sheet of the Consolidated Fund; (iii) a balance sheet showing the amounts held by the Treasury on behalf of accounting officers, receivers of revenue and

officers administering funds, and the assets held in respect of those amounts;

- (iv) the summary of appropriation accounts, being a summary of all the appropriation accounts transmitted by accounting officers under paragraph (b) of this subsection;
- (v) the summary of statutory expenditure accounts, being a summary of all the statutory expenditure accounts transmitted by accounting officers under paragraph (b) of this subsection;
- (vi) the summary of statements of revenue, being a summary of all the statements of receipts transmitted by receivers of revenue under paragraph (c) of this subsection;
- (vii) a statement of the amount outstanding at the end of the year in respect of the public debt;
- (viii) a statement of the amounts guaranteed by the Government as at the end of the year in respect of bank overdrafts, loans, public loan issues and other sums;
- (ix) a statement of the total amounts outstanding at the end of the year of loans made by the Government; and
- (x) such other statements as Parliament may from time to time require,

except that in respect of the balance sheet, summaries and statements referred to in subparagraphs (ii), (iv), (vi), (viii) and (ix) of this paragraph, the four months referred to at the beginning of this subsection shall be extended to six months; and in respect of a statement required under subparagraph (x) of this paragraph, the period within which the statement shall be prepared and transmitted shall be such period as Parliament may appoint; (b) by each accounting officer, in respect of the

financial year and in

respect of the votes and monies for which he or she is responsible—

- (i) an appropriation account showing the services for which the monies expended were voted, the sums actually expended on each service, and the state of each vote compared with the appropriation (as varied by any supplementary estimate approved by Parliament before the end of the financial year), which shall contain such additional information and be in such form as the Treasury may direct and shall be signed by the accounting officer;
- (ii) a statutory expenditure account showing the services to

which monies expended were provided and the sums actually expended on each service, which shall contain such additional information and be in such form as the Treasury may direct and shall be signed by the accounting officer; (iii) a statement of the amounts outstanding at the end of the

year in respect of loans made by the Government; and

(iv) such other statements as Parliament may from time to time require; except that a statement required under this subparagraph shall be prepared and transmitted within such period as Parliament may appoint;

(c) by each receiver of revenue, a statement of receipts and disbursements during the financial year, including such information and being in such form as the Treasury may direct.

(2) Except as may be otherwise provided in any written law—

(a) any officer administering a fund established or deemed to have been established under section 16; and

(b) any officer administering any trust or other fund or account not provided for in this section, if so directed by the Treasury,

shall (in respect of a period of account and on or before a date to be prescribed in each case by the Treasury) prepare, sign and transmit to the Auditor General an account of the fund, trust or other fund or account, including such information and in such form as the Treasury may from time to time direct.

27. Annual and other reports.

(1) On receipt of the accounts prescribed by section 26, the Auditor General shall—

(a) cause them to be examined and audited;

(b) within nine months after the end of the financial year to which the accounts relate (or such longer period as Parliament may by resolution appoint in respect of any financial year) certify in respect of each account the result of the examination and audit; and

(c) within that period prepare and transmit to the Minister a report upon the examination and audit of all such accounts, together with copies of the accounts certified in the manner provided in paragraph (b) of this subsection.

(2) The Minister shall, not later than fourteen days after the first

sitting of Parliament after the receipt of the report mentioned in subsection (1), cause the report to be laid before Parliament; and if the Minister makes default in so laying the report, the Auditor General shall submit the report to the Speaker.

(3) The Auditor General may at any time, if it appears to him or her desirable, transmit to the Speaker and to the Minister a special report on any matter incidental to his or her powers and duties.

28. Accounts of statutory bodies.

(1) Where the Auditor General is required by any written law to examine and audit the accounts of a body corporate established by that or any other written law, he or she may for the purpose of auditing those accounts exercise in relation to that body corporate and to its officers, servants and agents the same powers as he or she is authorised by the other provisions of this Act to exercise in relation to the Government and public officers for the purpose of auditing Government accounts.

(2) Where no other provision exists for fixing the fees to be taken by the Auditor General for auditing the accounts of a body corporate in the circumstances mentioned in subsection (1), the Treasury may fix fees to be so taken which—

- (a) shall be a charge on the funds of that body corporate; and
- (b) shall form part of the public revenues of Uganda and shall be disposed of accordingly.

PART IV—SUPPLEMENTAL.

29. Transitional and saving.

The transitional and saving provisions contained in the Third Schedule to this Act shall have effect notwithstanding any other provision of this Act.

SCHEDULES

First Schedule.

s. 17.

Existing funds.

1. African Teachers Provident Fund
2. Audit and Supervision Fund
3. Coffee Price Assistance Fund
4. Contingencies Fund
5. Cotton Price Assistance Fund, 1959
6. Forest Utilisation Research Fund
7. Local Investment Fund
8. Non-Pensionable Employees Provident Fund
9. Nurses, Midwives and Medical Assistants Council Fund
10. Police Rewards and Fines Funds
11. Prison Officers Rewards Fund
12. Stock Transfer Stamp Duty Fund
13. Sugar Cess Fund
14. Tobacco Cess Fund
15. Vehicle Advances Fund

New fund.

Fund	Purpose	Amount £
Treasury Float Fund	To provide working balances and imprests for the Treasury, for subaccountants and for agents of the Government; to augment where necessary the working balances of accounting officers; and to finance payments made on behalf of the United Nations, other international organisations and other governments and public authorities pending recovery	1,500,000
Nonpensionable Employees Provident Fund Advances Fund	To enable advances to be made to past or present Government employees in anticipation of the payment of benefits from the Nonpensionable Employees Provident Fund	10,000
Gratuities Advances Fund	To enable advances to be made to past or present Government employees in anticipation of the payment of gratuities due to them under the Pensions Act or under service agreements between themselves and the Government	250,000

Transitional and saving provisions.

1. Nothing in this Act shall affect the validity of—
 - (a) any Treasury regulations, directions or orders; or
 - (b) any issue or collection of, or other transaction connected with, public monies, lawfully made, given, effected or carried out prior to the 9th October, 1962.
2. Any reference in any written law or other instrument to the director of audit, the Auditor General or any other public officer whose title implies that he or she is the head of the audit department of the Government shall, unless the context otherwise requires, be interpreted as a reference to the Auditor General.

History: Cap. 149; Act 26/1968, s. 5; S.I. 135/1968; Act 7/1970, s.19.

Cross References

Constitution of 1995.

Pensions Act, Cap. 286.

Uganda Communications Act, Cap. 106.