



# **GUIDELINES FOR CONDUCTING BOARD OF SURVEY ACTIVITIES**

**Ministry of Finance, Planning and Economic Development  
(MoFPED)**

**Accountant General's Office  
March, 2019**

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# **THE REPUBLIC OF UGANDA**

**Ministry of Finance, Planning and Economic Development  
(MoFPED)**

**GUIDELINES FOR CONDUCTING  
BOARD OF SURVEY ACTIVITIES FOR CENTRAL GOVERNMENT,  
LOCAL GOVERNMENT AND MISSIONS ABROAD**

**Accountant General's Office  
March, 2019**

# Foreword

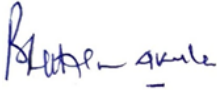
The Public Finance Management Act 2015 S 34(4) mandates the Accountant General to, appoint an annual Board of Survey for each vote, after the close of business on the last working day of each F/Y, or before the start of business on the first day of a financial year, to survey the assets, stores, cash, bank balances and books of accounts of the vote, for the preceding financial year. Where the Accountant General isn't in a position to directly appoint a Board of Survey, Accountant General may delegate his powers to an Accounting Officer of a particular vote to constitute a Board of Survey for that vote.

Boards of Survey activities involve physical inspection of assets, cash, bank balances and inventories of a vote, all of which require detailed guidance on the conduct of such activities. The votes referred to are GOU - Central and Local Governments and GOU Foreign Missions

In line with its mandate and cognizant of the continuous changes being undertaken in management systems of assets, funds and inventories, the office of the Accountant General has come up with comprehensive Board of survey Guidelines to enable a systematic and coordinated Board of Survey activity flow, by equipping practitioners with detailed operational, administrative and procedural guidance while conducting Boards of Survey activities and shall apply to all Votes.

The Guidelines are to facilitate an effective and efficient work flow process, consistent with provisions of the Constitution of the Republic of Uganda, 1995 as amended, the Public Finance Management Act (PFMA), 2015 as amended, Public Finance Management Regulations (PFMR), 2016 and other relevant Public Financial Management (PFM) legislation.

The Guidelines will be updated from time to time in respect of new developments and changes. While it is the duty of any Accounting Officer to submit to the Accountant General any proposals for the amendment of, or addition to, these Guidelines, as affecting their vote, it is only the Accountant General who shall be responsible for any change and revision to these Guidelines, and any such change shall be communicated to the Accounting Officers.



L. Semakula

**Accountant General**

**Ministry of Finance, Planning and Economic Development**

## List of Acronyms

TF	Treasury From
BoS	Board of Survey
F/Y	Financial year
AO	Accounting Officer
TOR	Terms of Reference
CG	Central Government
LGS	Local Government
GOU	Government of Uganda
TI	Treasury Instructions
PFMR	Public Finance Management Regulations
PFMA	Public Finance Management Act
PFM	Public Finance Management

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## 1.0 Introduction

A board of survey refers to a team of officials duly appointed to conduct a survey of the assets of a vote by undertaking a physical inspection of the assets, stores (inventories), cash, bank balances and books of accounts for a given vote.

**Section 34 of the PFMA** mandates the following officers to appoint different Boards of Survey (BoS)

- I. The Secretary to the Treasury appoints a Board of Survey for the office of the Accountant General,
- II. The Accountant General appoints Boards of Survey for all the other Government votes and,
- III. An Accounting Officer may at his or her discretion, appoint a Board of Survey to conduct surprise or Adhoc surveys of the assets and inventories of his/her vote.

Boards of survey are of three types namely;

- i. The Annual Board of Survey
- ii. The Adhoc Board of Survey
- iii. The Surprise Board of Survey

The Public Finance Management Act 2015 S 34(4) mandates the Accountant General to, appoint an annual Board of Survey for each vote, after the close of business on the last working day of each financial year, or before the start of business on the first day of a financial year, to survey the assets, stores, cash, bank balances and books of accounts of the vote, for the preceding financial year.



Where the Accountant General isn't in a position to directly appoint a Board of Survey, Accountant General may delegate his powers to an Accounting Officer of a particular vote to constitute a Board of Survey for that vote to physically inspect the assets, stores, cash, bank balances and books of accounts of that vote. Such cases may include; Boards of Survey for local governments and, Boards of Survey for Missions abroad

## **2.0 Legal Framework**

The legal and regulatory framework for BoS is embedded in the PFMA 2015, PFMR 2016 and Treasury Instructions 2017. The PFMA 2015 (S34 (4)) mandates Accountant General to appoint a Board of Survey for each vote, to survey the assets of the vote, for the preceding financial year. The same is re-echoed by the PFMR, 2016 (R37 (2)) and the Treasury instructions 2017 Section 19.6.11.

Section 34 (5) of the PFMA talks about the composition of the BOS while section 34 (3) of the PFMA 2015 instructs all Accounting Officers to cause the assets and the inventories of the votes they hold to be inspected regularly and for written reports on the general condition of the assets & inventories and the storage facilities for the inventories, to be made regularly

Regulation 37 (2) stipulates that a Board of Survey shall conduct the survey within two months after the close of a financial year and shall submit a report of the survey to the Accountant General. PFMR

37 (4) further stipulates that the Accountant General may, after due consideration of the report of the Board of Survey direct an Accounting Officer to implement the recommendations of the Board of the Survey report.

Finally, the Treasury Instructions Section 19.6.11 give full details of the composition, conduct and typical duties of the annual and surprise Boards of Surveys.

### **3.0 Purpose of the Guidelines**

The Board of Survey Guidelines are intended to facilitate an effective and efficient work flow process and business continuity by equipping practitioners with detailed operational, administrative and procedural guidance while conducting Boards of Survey activities and shall apply to all Central Governments, Local Governments and Foreign Missions.

### **3.1 Basis for Boards of Survey (BoS)**

In line with the mandate given to Accountant General by the PFMA 2015 section 34 to appoint a Board of Survey for each vote with a general objective of surveying the assets, stores, cash, bank balances and books of accounts of every vote for the preceding financial year, the Accountant General's Office sets specific objectives for board of survey and these include;

- a) To ascertain the assets portfolio of Government and hence plan for the future replacement (new acquisitions) or

upgrading of existing assets through identifying unserviceable assets, surplus to requirements, underutilized or uneconomic to maintain assets and planning for disposal (boarding off).

- b) To ensure accountability and transparency in assets management and establish a proper linkage between planning budgeting and budget execution cycle especially in the area of future replacement and maintenance budgets.
- c) Ensure bank statements and inventory closing stocks are reconciled with the cashbooks & stock ledgers respectively and, any reconciling items identified together with proper opening balances carried forward.
- d) Monitor through inspections and ensure compliance with previous year's implementation of recommendations and highlight any gaps in use of government property which may hinder efficient service delivery.
- e) To inform reporting by preparation of financial information to be included in financial statements
- f) Ensure completeness of assets in the register for proper accountability & transparency.

## **4.0 Roles and Responsibilities of the key stakeholders**

The Public Finance Management Act (PFMA), 2015 as amended, Public Finance Management Regulations (PFMR), 2016, the Treasury Instructions 2017 and other relevant circulars issued by the office of the Accountant General spell out the roles and responsibilities of the respective officers in relation to Board of Survey activities as;

### **4.1 The Accountant General**

- a) Is responsible for appointing a Board of Survey after the close of business on the last business day of the financial year, or before the commencement of business of the following financial year, for each vote, to survey the assets cash, bank balances and books of accounts & inventory holdings of all public stores for the preceding financial year.
- b) Where the Accountant General isn't in a position to directly appoint a Board of Survey, Accountant General may delegate his powers to an Accounting Officer of a particular vote to constitute a Board of Survey for that vote and physically inspect the assets, stores, cash, bank balances and books of accounts of that vote.
- c) Constitutes a Board of survey comprising of at least two public officers, with none of them having any direct responsibility for the assets to be surveyed.

- d) Issues guidelines for accounting for Government assets and for recording and reporting on Government assets i.e. physical and financial assets.
- e) Is responsible for generating, periodically revising, and disseminating general instructions, guidelines and procedures detailing the administrative and control procedures in the management of public stores to all votes.
- f) May, after due consideration of the report of the Board of Survey direct an Accounting Officer, to implement the recommendations of the Board of Survey report.
- g) Consolidates the findings from all votes into a consolidated BoS report and disseminates it to various stakeholders.

## **4.2 The Accounting Officers**

- a) The Accounting Officer shall be responsible for the management of the assets and the inventories of the vote.
- b) Every Accounting Officer is expected to cause the assets and the inventories of a vote and the storage facilities for the inventories to be availed for inspection by the appointed board of survey team
- c) Every vote shall, using the format prescribed by the Accountant-General, keep a register of the assets and the inventories of

the vote. The asset register shall meet minimum requirements to support disclosure notes regarding acquisition, disposals and balances on non-current assets;

- d) The Accounting Officer shall cause for written reports on the general condition of the assets and inventories and the storage facilities for the inventories, to be made regularly.
- e) The Accounting Officer shall ensure that all assets for which he or she is responsible for are appropriately marked or engraved to ensure easy identification as Government assets.
- f) The Accounting Officer must take full responsibility and ensure that proper control systems exist for the proper management of assets and that preventative mechanism are in place to eliminate theft, losses, wastage, misuse etc.
- g) The Accounting Officer shall be responsible for ensuring that existing assets are verified and valued in accordance with the asset recognition and measurement guidelines
- h) The Accounting Officer shall not pledge or otherwise encumber the land or any other asset of a Vote without the permission of Parliament.
- i) Where a vote requires to acquire an asset by lease or hire purchase or to acquire a used asset, The Accounting Officer shall, prior to acquiring the asset by lease or hire purchase

or acquiring a used asset, obtain the authorization of the Permanent Secretary/Secretary to Treasury.

### **4.3 Execution of the Annual Board of Survey**

A Board of Survey shall conduct the survey of the assets of the vote by undertaking a physical inspection of the assets, stores, cash, bank balances and books of accounts of the vote.

The survey must be held after the close of business on the last business day of the financial year, or before the commencement of business of the following financial year and a report of the findings shall be submitted to Accountant General within two months after the close of business for the preceding financial year.

Reports shall be prepared on the specified Treasury Forms (TF: 5, 44,45,46,47 & 48). The Chairman shall submit the report to Accountant General and copies to the Internal Auditor General, Auditor General and a copy shall be retained by the Accounting officer of the vote where the survey was conducted.

In addition to the hard copy above, the chairman shall submit a soft copy of the same report to the Accountant General at the following email address: [AMD@finance.go.ug](mailto:AMD@finance.go.ug) to facilitate consolidation.

Specifically, the appointed Board of survey team shall undertake the following activities;

1. Follow up on previous Board of Survey Recommendations and Ascertain progress made so far; **TF 44**
2. Carry out an independent verification of the stores/cash and confirm with the local records and this shall involve ensuring that the following Treasury Forms are duly certified by signing;
  - Cash Board of Survey - Bank Balances (**TF 45**);
  - Report of Board of Survey on Stores, Inventories and Assets, List of unserviceable items recommended for disposal and statement of cumulative losses (**TF 46**);
  - List of details on the biological assets verified from the **BoS (TF 48)**;
  - Board of Survey Checklist – Stores (**TF 47**); and
3. Assess the adequacy of internal controls. Check that preventative mechanisms are in place to eliminate theft or fire, losses or damage, wastage and misuse
4. Visit and count all items in the store rooms. Where stores are too large to fully inspect, nominate a section of the stores for examining without ignoring less valuable items like nails, bolts, etc. and giving precedence to attractive items like electrical appliances, expensive medicines, etc.



5. Verify existence of an updated Fixed Assets Register.
6. Make test checks of the contents of the sealed packages to see that they actually contain notes or coins of the denomination and to the amount stated and Count all notes and coins found in unsealed packages.
7. Check the numbers of sealed packages of notes and coins of several denominations and verify that the seals are either original or seals of the previous board of survey.
8. Conduct a vote asset usability test i.e. whether there are too many useful/new but idle assets or there are too few assets for efficient service delivery
9. Where stock certificates or other securities are held, ensure that an adequate description of the nominal value of each is shown on or is attached to the BoS forms.
10. In the presence of the inventory controller, count and record the balance of inventory holdings of all public stores falling under the nominated area of examination and confirm these figures against the ledger balances.
11. Consider whether any of the stocks are unserviceable or obsolete and if there is separation of the new, part-torn, and unserviceable items.

12. Ascertain if there exists an assets maintenance plan and budget
13. Consider whether the maximum stock quantities and minimum order quantities may require amendment. (re-order levels)
14. Inspect the store to ascertain if there are any defects in the store accommodation, untidiness or poor arrangement of stocks.
15. Check for provisions for protection from loss or damage, or theft or fire.
16. Prepare a report giving details of the findings.

## **5.0 Execution of the Adhoc & Surprise Boards of Survey**

Both the Adhoc Boards of survey and surprise Boards of survey are constituted by an appointing authority i.e. Accountant General or An Accounting Officer from time to time for a specific emergency or short term objective.

The appointing authority of both the Adhoc Boards and Surprise Boards of survey stipulate in writing the terms of reference and the objective for the constituted board. Objectives of these type of boards may include: ascertaining the status and values of assets due for boarding off, confirming a stated position, investigating a scenario, conducting a surprise stocktake of stores and cash, etc.

Adhoc Boards of survey are usually constituted with representation from relevant Government departments for the required expertise in a specific field but must include representation by the Accountant General. These may include; Ministry of lands Housing and Urban Development in respect to land valuation or Ministry of Works in respect to valuation of auto-motives and equipment

## **6.0 Scope of BoS - Coverage**

- a) The PFMA 2015 section 34, the PFMR regulation 37 and the treasury instructions 19.6 detail the coverage of Boards of survey by specifically stipulating that BoS shall be undertaken on all Government assets at the close of the Financial Year in all Central Government (CG), Local Governments (LGS), Missions by physically inspecting the assets, stores, cash, bank balances and books of accounts of a vote.  
Government assets refer to physical and financial assets owned by the Central and Local governments, Government Missions abroad and Government agencies.
  
- b) The scope of work for Adhoc Boards and Surprise Boards of survey determined by the terms of reference as given by the Appointing Authority

## **7.0 Documenting Findings**

At the end of the Board of survey exercise and depending on the type of BoS conducted, a report shall be written providing details on how the exercise was conducted out and why, and what the general findings and recommendations were. In that respect, Board of survey reports shall differ depending on whether the exercise was Adhoc, Surprise or Annual.

### **7.1 Writing BoS reports**

At the end of any Board of survey exercise, the BoS team must prepare a report of the findings and submit it to the Appointing Authority. In the case of the annual BoS, the report shall be submitted to Accountant General within two months after the close of business for the preceding financial year.

While the report shall be prepared on the specified Treasury Forms, any additional information that may not be captured by the aforesaid forms will be attached to the forms and will form an integral part of the report.

The Chairman of the team will forward one copy to the Accountant General and other copies to the Auditor General, with a copy retained by the officer under whose vote the survey was conducted.

The chairman of the BoS team shall prepare a report giving details of the findings as indicated below;

- a) A paragraph on general observations
- b) Status of stores, inventories, assets and losses (TF 46)
- c) Cash and Bank balances (TF 5)
- d) A statement of discrepancies
- e) List of stores
- f) Bank reconciliation statements
- g) Status of stores, inventories and assets (TF 46)
- h) Recommendations for disposal of all assets that do not add value to the entity.
- i) Recommended improvements in internal controls and storage facilities
- j) Update on actions taken on previous BoS recommendations (TF 44)
- k) A copy of a complete and updated Fixed Assets Register
- l) A board of survey checklist (TF 47)
- m) Pictorial evidence of the exercise
- n) Signatures of all members of the board and the Accounting Officer

## **7.2 Consolidating BoS reports**

The Accountant General shall prepare a consolidated annual BoS report within reasonable time as follows;

- a) Obtain all the submitted Board of survey reports. Confirm that the forms have been signed by the Accounting Officer and the board members.
- b) Identify and tabulate the exceptions per vote. Exceptions are the areas that require improvement and list of assets that are due for boarding off.
- c) Make recommendations and report on prior year actions taken on recommendations.
- d) Circulate the report to all Accounting Officers.
- e) Write to Accounting Officers to implement recommendations.

## **8.0 Follow up on BoS Recommendations**

The Accountant General will ensure annual Board of Survey monitoring;

- a) This should be done at least once a year preferably six months into the Financial Year and it will be done thru.
  - i. Obtaining a copy of the consolidated BoS report

- ii. Studying and understanding the recommendations of the board.
  - iii. Following up with the vote for status of implementation and obtaining reasons for any delays and/or the plan for implementing the recommendations.
- b) Preparing a report based on the findings.
- c) Writing specific letters to defaulting votes to remind them of their duty to implement the recommendations.

**APPENDICES**  
**Appendix I: Treasury Form 5**

**Treasury Form 5**

**Revised 2017**

**THE REPUBLIC OF UGANDA**

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**ORIGINAL  
DUPLICATE  
TRIPLICATE**

**REPORT OF BOARD OF SURVEY ON CASH, CASHBOOK & BANK  
BALANCES.**

(1)Delete inappropriate words

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**NOTES**

- A) In the case of an Annual Board, the Survey MUST be held after the close of business on the last business day of the year, or before the commencement of business on the first business day of the New Year.
- B) Reference is made to Treasury Instructions 2017, Appendix A.
- C) Reports shall be prepared in triplicate on Treasury Form 5. The Chairperson will forward one copy to the Accountant General and one to the Auditor-General, the third copy will remain with the Accounting Officer whose cash, etc, is surveyed, who, if any discrepancy is revealed, will forward his or her explanation to the Accountant General and the Auditor General. In case of a survey of cash and bank balances held by the Accountant General, the Chairman will submit one copy to the Secretary to Treasury and one to the Auditor General, and the third copy will remain with the Accountant General.

To: \*The Secretary to Treasury/Accountant General

Report of the Board of Survey on the Cash, Cash book and Bank Balances etc held by  
Vote name: ..... assembled at the office  
of..... at the close of business on the  
date.....

NB: First day of the New Year should be a working day



**CASH**

2. The following cash was produced:-  
Shs.

Coins .....  
Notes .....  
Cheques .....

**TOTAL Shs** \_\_\_\_\_

**CASH BOOK**

3. The cash book, duly ruled off and balanced, and signed by us, reflected the following balance(s) as at the close of business on the Date.....  
Shs.

Cashbook Balance (a)

**TOTAL Shs.** \_\_\_\_\_

**BANK**

4 (a) The Bank Certificate of Balance showed a sum of Shs ..... Standing to the credit of the account on the Date .....

(b) The difference between Bank balance and the Cashbook Balances (3-4) is accounted for as below;

Shs.

**Balance at Bank as per Bank Certificate** .....  
Less: Unpresented cheques/EFTs as at .....

Shs	Date	Amount
	Drawn	Cheque NO. /EFT
If space is insufficient give details on separate sheet of paper (in triplicate)	.....	.....
	.....	.....
	.....	.....
	.....	.....

**Total Unpresented Cheques/EFTs Carried forward**  
 .....

Less:

**Items credited by Bank but not yet recorded in Cash Book** on the)  
 ..... (Date) as follows:-

Details	Amount Shs.
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
<b>Total direct debits/Credits</b>	<b>Shs</b> .....

**Balance as per Cash book** Shs.

In accordance with your instructions, the Board consisting of:

..... Member (Name & Signature)

..... Member (Name & Signature)

..... Member (Name & Signature)

..... Chairperson (Name & Signature)

..... Accounting Officer (Name & Signature)

Date..... Time.....

\* Delete as appropriate.

**TREASURY FORM 44**



**FOLLOW UP ON PREVIOUS BOARD OF SURVEY RECOMMENDATIONS**

**VOTE NAME .....**

<b>S/N</b>	<b>Previous Recommendation(s)</b>	<b>Action Taken &amp; Date</b>	<b>Remarks</b>
1			
2			
3			
4			
5			

Note: Please provide supporting documentation for action taken

(Signature and date).....Responsible Officer

(Signature and date).....Accounting Officer

(Signature and date).....Member

(Signature and date)..... Chairperson



THE REPUBLIC OF UGANDA

CASH BOARD OF SURVEY – BANK BALANCES

VOTE NAME: .....

S/N	Bank Account Name	Bank Name	Account Number	Bank Balance At 30 June 20..	Cashbook Balance At 30 June 20..	CUR
1						
2						
3						
4						
5						

Confirmed By: (Signature and date).....Responsible Officer

(Signature and date).....Accounting Officer

(Signed)..... Member

(Signed).....Chair person

**Appendix IV: Treasury Form 46**

**THE REPUBLIC OF UGANDA**

**REPORT OF A BOARD OF SURVEY ON STORES, INVENTORIES & ASSETS**

To: ..... (Original and 3 copies)

Original  
Duplicate  
Triplicate  
Quadruplicate

(Secretary to Treasury/Accountant General / Accounting officers

On your instruction as per section 34 of PFMA 2017

We, the undersigned, have inspected the stores, inventories & assets on charge at

.....

We certify that we have made \*complete/..... % test check of the stores /inventories, that where the balances agreed, they have been initialled in the stores ledgers and that the inventories on hand agreed with the ledger.

We certify that we have made \*complete/..... % test check of the assets, that where the balances agreed, they have been initialled in the assets register and that the assets on hand agreed with the assets register.

We certify that in our opinion, a continuous independent departmental check on the stock and assets balances \*has/has not been carried out during the year by an officer other than the immediate stores in charge.

In our opinion, the store accommodation \* is/is not adequate. The condition of the store is \*good/bad. The items\*are/are not stored in an efficient manner. (A separate report should be attached if necessary). There \*are/are not excessive or obsolete stocks (See list attached).

In our opinion, the assets \* are/are not adequate. The condition of the store is \*good/bad. The assets\*are/are not managed in an efficient manner. (A separate report should be attached if necessary). There \*are/are not excessive or obsolete assets (See list attached).

Date: .....

.....

(Accounting Officer)

*Delete as necessary. State method of destruction. Insert title of officer convening the Board. If the Board has recommended the dismantling or disposal of sale of a Government vehicle, the Head of Department may anticipate approval of the Board's recommendation in this respect. In this case, he should state in Part II what action has been taken and send the fourth copy of this Form to the Chief Mechanical Engineer or Government Valuer Kampala*

**LIST OF INVENTORIES INSPECTED BY A BOARD OF SURVEY**

S/N	Item	Book Value (cost)	Reference No.	Recommendation of the Board (See TI, Part II)

.....Chairperson

.....Member

The Members of the Board must sign this statement immediately below the last entry.

**Attach assets register for Furniture and Fittings, ICT Equipment, Office Equipment, Machinery and Medical Equipment in the formats below**

S/N	Asset Description	Engraved Code	Location	Condition	D.o.Purchase	User Title	Initial Cost

.....Chairperson

.....Member

**Attach assets register for Land (sites & plots) and Buildings in the format below**

S/N	Asset Description	Site/plot No.	Location	Current Activity	Date of acquisition	Title Deed No.	Initial Cost

.....Chairperson

.....Member

**Attach assets register for Transport equipment in the format below**

S/N	Asset Description	Reg. No	Model/Type	Engine Type	Engine No.	Chassis No.	Original Cost	User Title	D.o.Purchase

.....Chairperson

.....Member

**LIST OF UNSERVICEABLE ITEMS RECOMMENDED FOR DISPOSAL**

The Members of the Board must sign this statement immediately below the last entry.

Item	Engraved Code/ Reg. No.	Condition	Location	Recommendation

.....Chairperson

.....Member

**STATEMENT OF LOSSES (CUMULATIVE)**

The Members of the Board must sign this statement immediately below the last entry.

Item (Nature of loss)	Reference No.	Date loss occurred	Value	User/Department	Action taken/Remarks

Please attach relevant documents in accordance with regulation 34 as per PFMR 2016

Date.....

.....Accounting Officer ( Signature)

.....Member (Name & Signature)

.....Chairperson (Name & Signature)

**Appendix V: Treasury Form 47**



**BOARD OF SURVEY CHECKLIST- STORES**

**VOTE NAME** .....

<b>Observation</b>	<b>Store Name &amp; Location</b>	<b>Store Name &amp; Location</b>	<b>Store Name &amp; Location</b>	<b>Store Name &amp; Location</b>	<b>Store Name &amp; Location</b>
What percentage of the store have you inspected?					
Do the store balances agree with the ledger balances?					
How often does the stores person carry out a check on the stores during the financial year?					
Basing on your observation is the storeroom adequate and well organized?					
How much of excessive or obsolete stock is held by the entity? If any please attach a list.					
Other General Observations					

Confirmed By:

(Signature and date).....Responsible Officer

(Signature and date).....Accounting Officer

(Signed) .....Member

(Signed)..... Chair person







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