

THE REPUBLIC OF UGANDA

THE ACCOUNTANTS REGULATIONS, 2024

S.I. No. 87 of 2024

STATUTORY INSTRUMENTS
SUPPLEMENT No. 39 25th October, 2024

STATUTORY INSTRUMENTS SUPPLEMENT

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

2024 No. 87

THE ACCOUNTANTS REGULATIONS, 2024

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STATUTORY INSTRUMENTS

2024 No. 87

The Accountants Regulations, 2024

(Under section 53 of the Accountants Act, 2013, Act No. 19 of 2013)

IN EXERCISE of the powers conferred on the Minister responsible for finance by section 53 of the Accountants Act, 2013 and on the recommendation of the Council, these Regulations are made this 29th day of August, 2024

PART I—PRELIMINARY

1. Title

These Regulations may be cited as the Accountants Regulations, 2024.

2. Interpretation

In these Regulations, unless the context otherwise requires—

"Act" means the Accountants Act, 2013;

"electronic form" includes, telephonic, facsimile and email transmissions, and publication on the internet;

"member of good standing" means a member of the Institute who—

(a) is a paid up member;

(b) has fully complied with the continuing professional development requirements in regulation 5; and

(c) has had no disciplinary matter resolved against him or her in the past two years preceding the nomination;

"paid up member" means a member of the Institute who has no outstanding subscription fees for any year;

"registered address" means the principal place of business registered with the Institute, by a member of the Institute.

PART II—MEMBERSHIP OF INSTITUTE

3. Enrolment of members

(1) The Council may require a person who applies to be enrolled as a member of the Institute, to produce such evidence as the Council may require, to determine the suitability of the applicant to be enrolled as a member of the Institute.

(2) A person who ceases to be a member of the Institute, shall return the certificate of enrolment to the Institute, within twenty one days of ceasing to be a member.

4. Practical training

(1) A person who wishes to be enrolled as a full member of the Institute shall obtain suitable practical training of at least three years, in at least three of the technical fields and in all the non-technical fields specified in Parts I and II, respectively, of Schedule 1 to these Regulations.

(2) The Council may, where necessary, accept any other experience as satisfying the requirement for practical training.

(3) The Council may reduce or waive the period required for practical training where—

(a) the difference between the period of the practical training and the prescribed period is minimal;

(b) the requirements of the practical training requirement are met before the expiry of the prescribed period; or

(c) due to circumstances beyond the control of the applicant, the applicant does not meet the prescribed requirements.

(4) The required practical training shall be obtained under the supervision of a member of the Institute or at an organisation approved by the Council.

(5) The record of the practical training of a person who wishes to be enrolled a full member of the Institute, shall be submitted with the application for enrolment.

5. Continuing professional development

(1) A member of the Institute shall undertake continuing professional development as prescribed in Schedule 2 to these Regulations.

(2) Subject to subregulation (1), where a member does not, without any reasonable or justifiable cause, undertake continuing professional development, the Council shall refer the matter to the disciplinary committee for appropriate action.

6. Roll of members

The roll of the members of the Institute shall state the full name of a member, the membership number, the date of enrolment, the address of the member and any other details necessary for the record of the member.

7. Retired members

(1) A full member or an associate member who wishes to cease practising accountancy and who wishes to become a retired member, may apply to the Council to be registered as a retired member.

(2) For the avoidance of doubt, where a member who retires has an ongoing complaint before the disciplinary committee or the disciplinary appeals committee, against him or her at the time of retirement, the complaint against the member shall continue as if that person was still a full member or an associate member of the Institute.

(3) A retired member who wishes to be reinstated as a full member or an associate member of the Institute shall apply to the Council and pay the prescribed fees.

8. Honorary members

The Council may award honorary membership to a person who makes an outstanding contribution to the field of accountancy.

9. Elections Committee

(1) There is established the Elections Committee as a Committee of the Council.

(2) The Elections Committee shall comprise of a chairperson and four other members, all of whom shall be members of the Institute, and who shall be appointed to the Elections Committee by the Council.

(3) The secretary of the Institute shall be the secretary to the Elections Committee.

(4) A person is qualified for appointment to the Elections Committee if he or she is a paid up member of the Institute and a member of good standing.

(5) A member of the Elections Committee is not eligible to stand for any elective office of the Institute while still serving on the Elections Committee.

(6) In the exercise of its functions, the Elections Committee shall not work under the direction of the Council or any other person.

10. Functions of Elections Committee

The functions of the Elections Committee are—

(a) to receive, scrutinise and approve nominations of members for election to Council;

(b) to organise and conduct elections of members of the Council;

(c) to receive and deal with complaints arising out of the nomination or election process; and

(d) to perform any other duties in relation to elections of members of the Council as the Council may direct.

11. Returning officer

(1) The chairperson of the Elections Committee shall be the returning officer for the elections for the members of the Council.

(2) In the absence of the chairperson, the members of the Elections Committee shall select a person from amongst themselves to act as chairperson.

(3) The quorum at a meeting of the Elections Committee and for purposes of conducting elections, shall be three members.

12. Elections roll

The Elections Committee shall cause to be prepared and kept, in respect of an election, an elections roll of the full members of the Institute.

13. Nominations procedure

(1) The nomination of candidates for election to the Council shall be in the form prescribed in Schedule 3 to these Regulations, and shall be submitted electronically or in hard copy as may be directed by the Elections Committee.

(2) The nomination under subregulation (1) shall be signed by the nominee indicating his or her willingness to stand for election and by a proposer, seconder and three other members.

(3) The persons referred to in subregulation (2) shall—

(a) be full members of the Institute;

(b) have paid the annual subscription fees; and

(c) be members of good standing.

(4) The secretary shall communicate to the members, the names and details of persons nominated for election to the Council.

14. Qualification for nomination for election to Council

A person is qualified for nomination for election to the Council if he or she —

(a) is a member of good standing;

(b) has been a member of the Institute for at least seven years, immediately preceding the nomination;

(c) has not been convicted of a criminal offence involving moral turpitude by a court of competent jurisdiction;

(d) has not been found culpable of any offence by the disciplinary committee, within the twenty-four months immediately preceding the nomination;

(e) is not an undischarged bankrupt or the subject of any bankruptcy proceedings in any country; and

(f) is not otherwise disqualified under any legislation in force in Uganda or elsewhere.

15. Voting procedures

(1) Every full member of the Institute on the electoral roll shall have one vote for each office of the Council.

(2) Voting shall be conducted either by secret ballot or electronically, or both and the ballot papers and the electronic copies of the votes shall be maintained for six months after an election.

(3) Where voting is conducted electronically—

(a) voting shall start fourteen days before the annual general meeting and end three days before the annual general meeting; and

(b) the votes shall be counted and verified by the Elections Committee at least one day before the annual general meeting, at a place and time determined by the Returning Officer.

(4) Where voting is conducted by secret ballot, every member who is eligible to vote, shall, at the designated polling station,—

(a) present his or her identification credentials to the Returning Officer;

(b) be issued with a ballot paper, upon the Returning Officer being satisfied that the identification credentials are valid; and

(c) cast his or her vote, by placing his or her ballot paper in the designated ballot box.

(5) The results of the elections shall be announced by the returning officer, to the annual general meeting, as soon as the tallying process is completed and certified by the Elections Committee.

(6) For the purposes of determining the winning candidate at an election, the results certified under subregulation (5) shall be conclusive.

(7) Subject to section 8 of the Act and for purposes of determining the winning candidate at any election of members of the Council, the Elections Committee shall declare the candidates with the highest number of votes in the following order—

(a) three women with the highest number of votes, at least one of whom shall be a practising accountant;

(b) four practising accountants with the highest number of votes, who may include a woman.

(8) Where the number of members of the Council with the qualifications required under section 8(1)(a) and (2) of the Act is not realised under subregulation (7), the Elections Committee shall declare the candidate with the next highest number of votes, who qualifies for a vacancy that is not filled under subregulation (7), to be the successfully elected candidate.

(9) In the case of a tie in the votes of candidates with the highest number of votes, the candidates whose votes tie, shall be subjected to another election, which shall be conducted immediately after the announcement of the results of the elections.

(10) In the event of a tie in the second round of voting, the returning officer shall decide whether to conduct a third round of voting or to postpone the election for that position to another date.

(11) Where the election is postponed to another date under subregulation (10), the returning officer shall determine the date for that election.

(12) The procedure for voting provided for under these Regulations shall apply to an election held under subregulation (11).

(13) For avoidance of doubt, at least three of the seven members of the Council elected shall be women.

16. Tallying of results

(1) The Elections Committee may appoint other paid up members of the Institute to assist the Elections Committee in tallying the results of the elections.

(2) The returning officer shall notify the annual general meeting of the persons appointed to assist in the tallying of results.

17. Assumption of office

A person elected to the Council shall assume the office of member of Council at the Annual General Meeting at which the election results are declared.

18. Election of president and vice president

(1) The returning officer shall preside over the election of the president and vice president of the Institute.

(2) The returning officer shall call for nominations for the office of president and vice president, seven days before the meeting of the Council at which the election is to take place.

(3) Receipt of nominations for president and vice president shall close three days before the meeting of the Council.

(4) The returning officer shall announce the names of the candidates for the posts of president and vice president at the meeting of the Council and shall conduct the elections.

(5) Voting for the president and vice president shall be by secret ballot.

(6) The returning officer shall count the votes and announce the results.

(7) In case of a tie in the highest votes cast for an office, the candidates whose votes tie shall be subjected to another election.

(8) The returning officer shall declare the persons elected as president and vice president at the meeting and invite the president to chair the meeting.

(9) Any vacancy in the office of the president or vice president shall be filled at the next meeting of the Council following the occurrence of the vacancy.

19. Removal of president and vice president

(1) The Council may, by a resolution passed by not less than eight members of the Council, remove from office the president or vice president.

(2) A person removed from the office of president or vice president shall remain a member of the Council.

20. Complaints arising from elections

(1) A person aggrieved with the conduct of the elections shall make a complaint to the Elections Committee and the Elections Committee shall respond to the complaint prior to the declaration of results.

(2) The Elections Committee may, for the purposes of subregulation (1), cancel the nomination or election in relation to which the complaint under subregulation (1) is made.

21. Appeals to High Court from decisions of Elections Committee

(1) An applicant who is aggrieved by the decisions of the Elections Committee may, within fourteen days after the Annual General Meeting at which the election results are declared, or within such further time as the High Court may allow, lodge a notice of appeal with the registrar of the High Court.

(2) The decision of the High Court made under this regulation shall be final and conclusive and shall not be subject to appeal.

PART IV—MEETINGS OF COUNCIL

22. Meetings of Council

(1) The president or, in the absence of the president, the vice president, shall preside at the meetings of the Council and in case of the absence of both the president and the vice president, the members present shall select one of the members present to preside.

(2) The Council shall meet as often as the business of the Council requires, or as may be agreed by the members of the Council, but the Council shall meet at least once in every three months.

(3) A meeting of the Council may be convened at any time by the president, on the advice of the secretary.

(4) The president shall convene a special meeting of the Council upon the signed request of at least four members of the Council.

(5) The Council shall meet at a time and place that may be determined by the members of the Council.

(6) The Council shall be deemed to meet if the members of the Council are linked by conference telephone, conference video link or other communication equipment that allows them to hear and speak to each other without meeting physically.

(7) The meeting under subregulation (6) shall be deemed to be held at the place where the chairperson of the meeting is.

(8) Five members of the Council shall form a quorum at a meeting of the Council.

(9) For the purposes of meetings and making decisions, the Council shall be deemed to be duly constituted, notwithstanding any vacancy in its membership.

23. Notice of meetings of Council

(1) Notice of a meeting of the Council shall be communicated in writing to each member of the Council, at least seven days before the date of the meeting.

(2) The notice shall indicate the business to be transacted at the meeting.

(3) The notice shall be deemed to have been communicated to a member if the records of the secretary indicate so, unless the contrary is shown.

(4) The validity of the proceedings of a meeting of the Council shall not be affected where a member did not receive notice of the meeting.

(5) Where the president, or in the absence of the president the vice president approves, the notice of a meeting may be for a shorter period, than the period prescribed in subregulation (1).

24. Adjournment of meetings of Council

(1) The president or a person presiding at a meeting of the Council may, with the consent of the meeting, adjourn the meeting of the Council.

(2) A meeting of the Council held after the meeting adjourned under subregulation (1) shall, deliberate upon the matters that were not considered at the adjourned meeting and may discuss other matters.

25. Procedure at meetings of Council

(1) A decision at a meeting of the Council shall be determined by a majority of the votes of the members present and voting, and in the case of an equality of votes, the chairperson shall have a casting vote in addition to his or her deliberative vote.

(2) A member of the Council who has any personal interest in a matter being considered by the Council shall, as soon as possible, disclose the nature of his or her interest to the Council and, unless the Council decides otherwise he or she shall not be present during the deliberation of that matter or take part in any decision of the Council with respect to that matter.

(3) Where a meeting of the Council is held in accordance with regulation 22, the decisions made shall be confirmed at the next meeting of the Council.

(4) The secretary shall record the minutes of the deliberations of a meeting of the Council and the minutes shall be approved by the members and signed by the chairperson and the secretary at the next meeting of the Council.

(5) Subject to these regulations, the Council shall regulate its own procedures.

PART V—MEETINGS OF INSTITUTE

26. Presiding at meetings of Institute

(1) The president or, in the absence of the president, the vice president shall preside at the meetings of the Institute.

(2) In the absence of the president and the vice president, the members of the Council present shall elect one of the members of the Council to preside at the meeting.

(3) Where the other members of the Council are not present at the meeting of the Institute or where all the members of the Council present decline to preside at the meeting, the full members present shall elect one of their member to preside at the meeting.

27. Meeting at more than one place

(1) A meeting of the Institute may be held by linking the members by conference telephone, conference video link or other communication equipment that allows them to hear and speak to each other without meeting physically.

(2) A meeting held in accordance with subregulation (1) shall be deemed to be duly constituted and its proceedings valid where the chairperson of the meeting is satisfied that the members attending at the principal meeting place and the other places where the meeting is convened are able to communicate and participate in the business for which the meeting is convened.

(3) For the purposes of this regulation, the principal meeting place shall be the place at which the chairperson is present and the meeting shall be deemed to take place at the principal meeting place.

28. Adjournment of meetings

(1) The chairperson of a meeting of the Institute may, with the consent of the meeting, adjourn the meeting.

(2) The meeting of the Institute held after the adjourned meeting shall only deliberate upon the matters that were not considered at the adjourned meeting.

(3) A meeting held to consider matters that were not considered at a meeting that is adjourned shall not require communication of a notice of that meeting to the members, except where the previous meeting so decided.

29. Voting on matters other than elections

(1) Only paid up, full members of the Institute are entitled to vote at a meeting of the Institute, and every full member shall have one vote.

(2) Every question proposed at a meeting of the Institute shall be determined by a simple majority of the members present and voting, and in case of an equality of votes, the chairperson shall have a casting vote.

(3) Voting shall be conducted in the manner determined by the chairperson of the meeting.

(4) The chairperson of a meeting shall declare the resolution of a meeting on a matter and the resolution shall be recorded as such in the minutes of the meeting.

30. Voting by proxy

(1) A full member may vote by proxy and the proxy shall be a paid up full member of the Institute.

(2) A full member who wishes to vote by proxy shall, in writing, appoint the proxy.

31. Poll

(1) The chairperson of a meeting of the Institute or at least fifteen members present at a meeting may at any time during a meeting, request that a poll be taken on a question proposed at the meeting.

(2) A request shall not be made for a poll on a resolution or amendment relating to the election of members of the Council or the adjournment of a meeting.

(3) A poll shall be taken in the manner directed by the chairperson of the meeting may direct.

(4) The chairperson of a meeting at which the results of a poll are announced shall determine the admissibility, validity and result of the poll and his or her decision on the matter shall be final.

(5) The result of a poll shall be deemed to be the resolution of the meeting at which the poll is requested for.

(6) A poll shall be taken immediately, or at a meeting which shall be held not more than twenty-eight days after the date at which the poll is requested for.

(7) The chairperson of the meeting may appoint scrutineers to be in charge of a poll and may adjourn the meeting and declare the result of the poll at the next meeting.

(8) Any business, other than that upon which a poll is requested for, may be discussed pending the taking of the poll.

32. Minutes of meetings of Institute

(1) The resolutions and proceedings of the meetings of the Institute shall be recorded as the minutes of the meetings of the Institute.

(2) The minutes of a meeting shall be signed by the chairperson and the secretary of the meeting to which they relate or by the chairperson and secretary of the subsequent meeting and the minutes shall be sufficient evidence of the matters referred to in the minutes.

PART VI—MISCELLANEOUS

33. Summary financial statements

(1) The Council shall provide summary financial statements of the accounts of the Institute to a member who requests for the accounts of the Institute.

(2) The summary financial statements shall include the report of the auditor of the Institute, on the summary financial statements.

34. Communication by Institute

Communication by the Institute to the members may be in electronic form.

35. Information to be supplied by members

A member who changes his or her registered address shall notify the secretary as soon as is practicable.

36. Revocation of S.I. 23 of 2016

The Accountants Regulations, 2016 are revoked.

SCHEDULES

SCHEDULE 1

Regulation 4(1)

AREAS FOR PRACTICAL TRAINING

Part I—Technical Areas.

1. Financial reporting which shall include—
   (a) executing accounting processes;
   (b) applying accounting standards;
   (c) determining the external reporting policies and expectations of an entity; and
   (a) preparing reports in accordance with requirements and policies.

2. Auditing which shall include—
   (a) planning the audit process;
   (b) implementing audit procedures;
   (c) examining compliance;
   (d) preparing audit reports; and
   (e) managing the audit function.

3. Taxation which shall include—
   (a) analysing the tax profile of an entity;
   (b) preparing income tax returns;
   (c) preparing value added tax returns; and
   (d) participating in developing a tax strategy.

4. Financial management which shall include—
   (a) analysing and advising on the financial implications of the strategy of an organisation;
   (b) developing the financial strategy of an organisation;
   (c) participating in managing financial risks for an organisation; and
   (d) participating in managing the financing operations of an organisation.

5. Management accounting which shall include—
   (a) planning and monitoring organisational performance;
   (b) designing, implementing and reviewing performance measurement and control systems;
   (c) preparing budgets, reporting financial performance and preparing forecasts;
   (d) undertaking project appraisals and project management; and
   (e) participating in managing the management accounting function.

6. Insolvency practice which shall include—
   (a) planning an insolvency engagement;
   (b) assessing the commercial viability of an organisation; and
   (c) participating in insolvency or bankruptcy processes.

7. Information technology which shall include—
   (a) applying appropriate information systems and tools to business and accounting problems;
   (b) assisting to assess accounting information systems and develop the accounting information systems strategy of an organisation; and
   (c) assisting to design and manage accounting information systems installations and upgrades.

Part II—Non-Technical Areas.

1. Communication skills which shall include—
   (a) communicating ideas and information effectively and efficiently; and
   (b) identifying and meeting the needs of internal and external clients or stakeholders.

2. Personal skills and professional behaviour which shall include—
   (a) managing personal time effectively;
   (b) conveying a professional image;
   (c) acting ethically;
   (d) adhering to fundamental principles of the code of ethics;

(e) exercising appropriate professional judgment and discernment; and

(f) consistently demonstrating personal integrity, professional values and ethical conduct.

3. Interpersonal and organisational skills which shall include—

(a) working well with others;

(b) demonstrating leadership;

(c) planning, organising and monitoring activities;

(d) organising and delegating tasks; and

(e) solving problems, proposing solutions and making decisions.

SCHEDULE 2

Regulation 5

REQUIREMENTS FOR CONTINUING PROFESSIONAL DEVELOPMENT

1. A member of the Institute shall obtain continuing professional development by training at or through, seminars, workshops, conferences, lectures or online studies.

2. A member of the Institute shall obtain a minimum number of 40 hours of continuing professional development in each year.

3. Where a member of the Institute does not obtain the minimum hours prescribed under paragraph 2, the member shall be allowed to obtain the balance of the hours due, within the following two years.

4. For avoidance of doubt, the hours of continuing professional development referred to in paragraphs 2 and 3 shall be a minimum of 120 hours, obtained within the periods specified.

5. A member of the Institute who is a resident in Uganda shall obtain not less than 10 hours of the minimum hours prescribed under paragraph 2 from the training programmes organised by the Institute.

6. A member of the Institute shall keep a record of his or her continuing professional development undertaken in a year.

7. The record required under paragraph 6 shall indicate—
   (a) the current and future roles of the member;
   (b) the skills and knowledge levels required to meet the expectations of the member;
   (c) the continuing professional development activities undertaken; and
   (d) the learning outcome of the continuing professional development activities undertaken.

8. A member of the Institute shall submit to the Institute his or her continuing professional development hours for the year by 31st of January of the proceeding year.

9. Notwithstanding paragraph 8, a member of the Institute shall keep the record of his or her continuing professional development for at least four years and shall, on request, avail the record to the Institute.

SCHEDULE 3

Regulation 13(1)

FORM FOR NOMINATION OF CANDIDATES FOR ELECTION TO COUNCIL.

YEAR: _____

(TO BE COMPLETED IN BLOCK CAPITAL LETTERS)

1. DETAILS OF NOMINEE

Name of nominee	
Membership number	
Current position	
Address	
Telephone number	
Email address	

2. WORK EXPERIENCE

START MM/YY	END MM/YY	Position/Title	Name of Employing Accounting Firm or Organization or of Employer, (*As may be applicable)*

3. POST-SECONDARY EDUCATION

Awarded	Degree	Major/Subject	Awarding Institution

4. PROFESSIONAL QUALIFICATIONS

Awarded	Qualification (*CPA, CA, Etc.*)	Major/Subject	Awarding Institution

5. PROFESSIONAL AFFILIATIONS

1.	
2.	
3.	

6. PREVIOUS INVOLVEMENT WITH THE COUNCIL OR COMMITTEES OF THE COUNCIL

Start	End	Council or Committee

7. MOTIVATION FOR NOMINATION TO THIS POSITION

Please explain why the nominee wishes to become a member of the Council [*Max 500 words].*

8. OBJECTIVES FOR POSITION

Please explain the most important objectives of the nominee as a member of the Council [*Max 500 words*].

9. RELEVANT SKILLS, KNOWLEDGE AND EXPERIENCE

Please explain how the skills, knowledge, experience and capabilities of the nominee are relevant to the position [*Max 500 words*].

10. RELEVANT ACHIEVEMENTS

Please list the key achievements of the nominee related to the accountancy profession [*Max 500 words*].

Signature of Nominee:.....

Date: .....

11. DECLARATION

WE THE UNDERSIGNED PROPOSE .....

FOR ELECTION TO THE COUNCIL AT THE ANNUAL GENERAL MEETING TO BE HELD ON (*insert date*) .....

We confirm that—

(a) we are full members of the Institute;

(b) we are not aware of any on-going complaint or disciplinary action against the nominee;

(c) to the best of our knowledge, the information given in this form is correct.

	Name	Membership Number	Address	Signature
Proposer				
Seconder				
Member				
Member				
Member				

HON. MATIA KASAIJA,
Minister of Finance, Planning and Economic Development.

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