



**INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA**

# 2<sup>ND</sup> PFM CONFERENCE



19 – 22 MARCH 2024

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# TABLE OF CONTENTS

About ICPAU	<b>1</b>
The Council of ICPAU	<b>2</b>
Message from the President	<b>3</b>
About The 2 <sup>nd</sup> PFM Conference	<b>5</b>
The Events Management Committee	<b>6</b>
Message from the Chairman of the Events Management Committee	<b>7</b>
Message from the Secretary/CEO	<b>9</b>
Guidelines for Participants	<b>10</b>
Conference Partners	<b>13</b>
Programme (Day One)	<b>14</b>
Speakers' Profiles	<b>16</b>
Programme (Day Two)	<b>18</b>
Speakers' Profiles	<b>19</b>
Programme (Day Three)	<b>22</b>
Speakers' Profiles	<b>23</b>
Programme (Four Three)	<b>25</b>



### THE UGANDA NATIONAL ANTHEM

Oh Uganda! may God uphold thee,  
We lay our future in thy hand.  
United, free,  
For liberty  
Together we'll always stand.

Oh Uganda! the land of freedom.  
Our love and labour we give,  
And with neighbours all  
At our country's call  
In peace and friendship we'll live.

Oh Uganda! the land that feeds us  
By sun and fertile soil grown.  
For our own dear land,  
We'll always stand:  
The Pearl of Africa's Crown



### THE EAST AFRICAN COMMUNITY ANTHEM

#### **Chorus**

*Jumuiya Yetu sote tuilinde  
Tuwajibike tuimarike  
Umoja wetu ni nguzo yetu  
Idumu Jumuiya yetu.*

Ee Mungu twaomba ulinde  
Jumuiya Afrika Mashariki  
Tuwezeshe kuishi kwa amani  
Tutimize na malengo yetu.

Uzalendo pia mshikamano  
Viwe msingi wa Umoja wetu  
Natulinde Uhuru na Amani  
Mila zetu na desturi zetu.

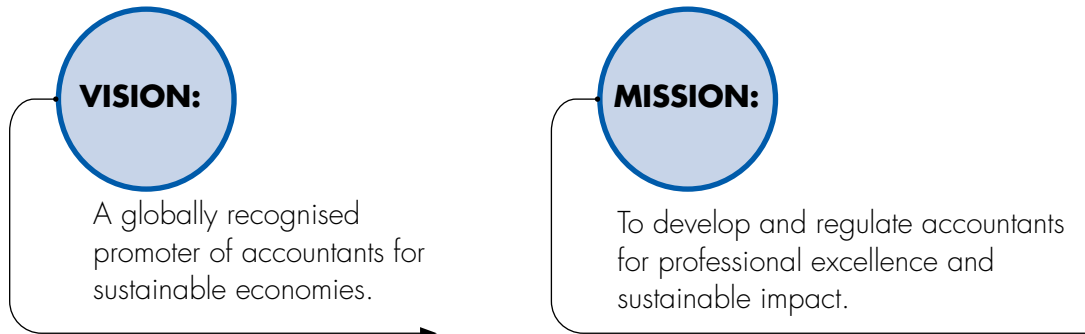
Viwandani na hata mashambani  
Tufanye kazi sote kwa makini  
Tujitoe kwa hali na mali  
Tuijenge Jumuiya bora

# ABOUT THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

The Institute of Certified Public Accountants of Uganda (ICPAU) is the national Professional Accountancy Organisation (PAO). ICPAU was established in 1992 by an Act of Parliament, now the Accountants Act, 2013.

The functions of the Institute, as prescribed by the Accountants Act, 2013 are:

- i. To regulate and maintain the standard of accountancy in Uganda; and
- ii. To prescribe and regulate the conduct of accountants and practising accountants in Uganda. of Uganda (ICPAU) to provide a platform for accountants and other professionals to discuss. From



## OUR AFFILIATIONS

ICPAU is a member of:

- The International Federation of Accountants (IFAC)
- The Pan African Federation of Accountants (PAFA)
- The Association for Educational Assessment in Africa (AEAA)
- The Federation of Uganda Employers (FUE)
- The Institute of Corporate Governance of Uganda (ICGU)
- Private Sector Foundation Uganda (PSFU)



# THE COUNCIL OF ICPAU



**CPA Josephine Okui  
Ossiya**  
President



**CPA Ronald Mutumba**  
Vice President



**CPA Gloria Tuhaise  
Wakooba**  
Member



**CPA Prof. Laura  
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**CPA Hon. Nathan  
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**CPA David Timothy  
Ediomu**  
Member



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Accountant General's  
Representative



**CPA Edward Akol**  
Auditor General's  
Representative



**Ms. Elizabeth Kateme**  
Representative of the Higher  
Education Officer, Ministry of  
Education and Sports



**CPA Derick Nkajja**  
Secretary/ CEO

# MESSAGE FROM THE PRESIDENT OF ICPAU



I extend a warm welcome to all participants at the 2nd Public Finance Management (PFM) Conference.

As we convene for this seminal seminar on Public Finance Management with the theme “Public Finance Management for Enhanced Service Delivery,” I am reminded of the critical role each of us plays in the stewardship of our nation’s resources. Our gathering today underscores a shared commitment to excellence, integrity, and the relentless pursuit of efficiency in public finance management.

This year’s theme, Public Finance Management for Enhanced Service Delivery, is significant to the accountancy profession. It brings to the fore the public interest duty of accountants. Because PFM is a key driver for public service delivery, the role of accountants in PFM policy formulation, budgeting, budget implementation, budget accountability, and audit features strongly.

The public interest duty requires that the benefit of the public must take precedence. Through taxes, members of the public contribute towards Government revenue and in turn, services must be delivered. Are we diligently executing our roles as citizens and accountancy professionals in the economy?

Public finance management is the backbone of effective governance and service delivery. It ensures that public resources are allocated, managed, and utilized in ways that reflect the priorities and needs of our citizens. In the context of Uganda, where the demands on public services are both vast and growing, the imperative for robust financial management cannot be overstated.

The PFM Conference serves not only to provide us with a platform for debate on PFM matters but also as a reminder of our commitment to upholding the public interest. We must maintain high standards of professional behaviour, bearing in mind integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour as enshrined in the fundamental principles of the Code of Ethics for professional accountants.

This seminar serves as a beacon of knowledge, innovation, and collaboration. It provides a unique platform for professionals in the field of accounting and finance and economics to exchange ideas, share best practices, and address the challenges inherent in managing public finances. Our discussions will span a range of critical issues, from enhancing transparency and accountability to leveraging technology for more efficient service delivery.

We are presented with an excellent platform for involvement in PFM policy formulation through the conference. Let's seize the opportunity to debate richly, drawing from our financial management acumen and experiences.

Regarding budget implementation and accountability, financial reporting must be prudent, to enhance transparency and rebuild trust. There should be comprehensive disclosures to enable the citizens and other stakeholders to make meaningful interpretations of the information presented. Public sector entities are encouraged to apply the International Public Sector Accounting Standards, to improve the quality and comparability of financial reports.

Very importantly, the independence of the audit institution must be preserved, for effectiveness. The Office of the Auditor General is commended for its diligence in exposing the gaps in public financial management. It remains upon the relevant authorities to take action so that members of the public are properly served.

Public financial management is a collective responsibility. We can achieve plenty if each individual and institution plays their role.

I encourage each of you to actively participate in the various sessions, to question, to share, and to learn. Our collective wisdom and experience are our most valuable assets in the quest for enhanced service delivery through improved public finance management.

Let us embrace this opportunity to make a meaningful contribution to our profession and our country. Together, we can set new standards of excellence and integrity in public finance management, fostering a culture of accountability that ensures every shilling is directed towards the greatest impact.

ICPAU extends gratitude to all stakeholders whose support has enabled the realisation of this conference. Special thanks to the presenters who will share their knowledge and insights. Furthermore, we extend our thanks to the Ministry of Finance, Planning and Economic Development for their consistent support in promoting the PFM conference.

I wish you all a productive and enjoyable conference experience.

**CPA Josephine Okui Ossiya**  
**President, ICPAU**



# ABOUT THE 2<sup>ND</sup> PFM CONFERENCE

The Public Finance Management (PFM) Conference was introduced in 2023 to provide a platform for public sector players to share experiences and re-empower each other to tackle any challenges affecting the optimal utilisation of public resources through innovative approaches and public financial management reforms. The goal is to influence national economic policy formulation.

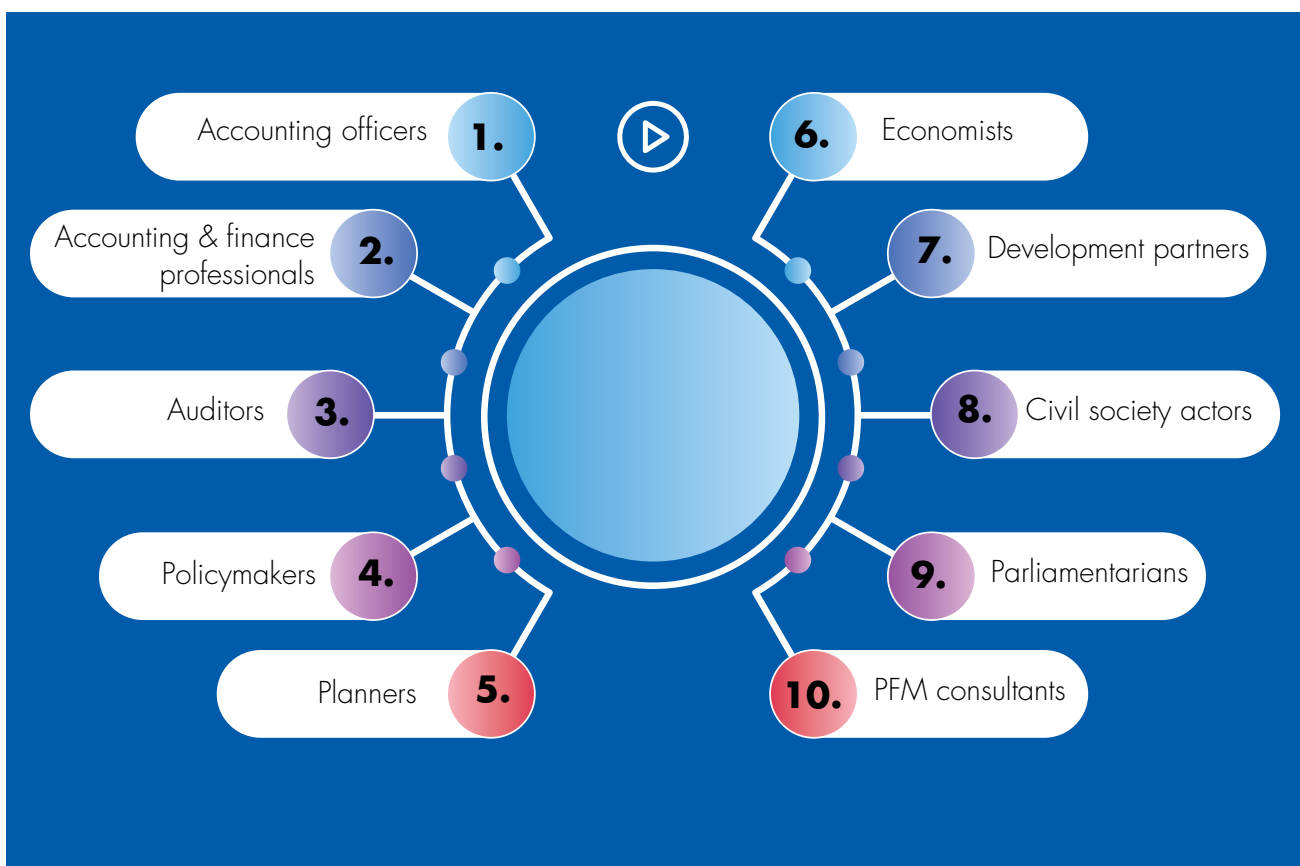
The PFM Conference is organised by the Institute of Certified Public Accountants of Uganda.

Resolutions from the 2<sup>nd</sup> PFM Conference will be submitted to the Ministry of Finance, Planning and Economic Development.

## Public Finance Management for Enhanced Service Delivery

ICPAU applauds the Government of Uganda for its commitment towards improving public service delivery, notably, through ensuring an effective legal framework and adopting Information Communications Technology (ICT) systems to facilitate e-government. At the 2<sup>nd</sup> PFM Conference discussions will revolve around effective accountability approaches for enhancing the performance of government programmes.

### In Attendance



**Continuing Professional Development:** 21 hours will be awarded for full-time attendance

# THE EVENTS MANAGEMENT COMMITTEE



CPA David Bunnya Sserebe  
**Chairperson**



CPA David Timothy Ediomu  
**Member**



CPA Joselyne Nakasi  
**Member**



CPA Rehema Nakirembe  
**Member**



CPA Sandra Nakibuule Batte  
**Member**

# MESSAGE FROM THE CHAIRPERSON OF THE EVENTS MANAGEMENT COMMITTEE



It is with great pleasure that the 2<sup>nd</sup> edition of the Public Finance Management Conference is taking place.

The uniqueness of the PFM Conference lies in the avenue for PFM dialogue between public sector players and the accountancy profession, and even more importantly, the opportunity to contribute to PFM policy development for Uganda. As accountants, we take this role very seriously because PFM is at the core of national development.

The theme, Public Finance Management for Enhanced Service Delivery is timely. Our goal is to develop practical innovative reforms through rich debate at the conference.

This year, to improve your conference experience and ensure an improved blend of learning and recreation, we are exploring a new conference location in the adventure capital of East Africa – Jinja City.

Home to the Source of the Nile, Jinja City boasts of some of Uganda's most iconic tourist attractions including the Nile Bridge, picturesque waterfalls, and Busoga Kingdom regalia and antiques, among others; this is truly the go-to destination for you, the domestic tourist.

We have a fun-packed entertainment programme for you, to provide you with the best adventure capital experience. I hope that you carried your sports attire. And the dancing shoes! The nights will peak

with sizzling entertainment from Uganda's premium artists.

Your health is a priority for us. To provide you with the full conference experience, we have organised a medical camp for the entire duration of the conference. Medics will be stationed at the conference venue and offering a wide range of screening services. Please take advantage of this offer to remain in charge of your health. Good health translates into productivity.

Also remember to connect. One of the perks of the PFM Conference is that it attracts public sector players from across the country. This is your opportunity to grow your social capital and create prospects from across the regions.

Remember to register your attendance daily. Twenty-one hours of Continuing Professional Development (CPD) will be awarded for full-time attendance.

The Events Management Committee extends its sincere gratitude to all our partners who have contributed to the success of this conference. Your support is invaluable, and we look forward to a memorable experience in Jinja, for what promises to be a truly historic event.

**CPA David Bunnya Sserebe**  
**Chairperson**  
**Events Management Committee**



# JOIN THE ICPAU BENEVOLENT FUND

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## BENEFITS

1. The fund shall provide financial assistance as follows:

Details	Amounts (Ushs)
In the event of death of a member	Up to but not exceeding Ug shs.6,000,000
Death of the member's Spouse	Up to but not exceeding Ug shs.4,000,000
Death of the member's biological or adopted child (up to a maximum of four (4) children)	Up to but not exceeding Ug shs.2,00,000
Incapacitated member	To be determined by the Board depending on the circumstances but not exceeding twice the death benefit.

- 2. In the case of financial assistance sought on grounds of incapacitation, it must be proved that the member cannot afford (as a result of his or her present circumstances) his or her immediate needs.
- 3. A member who is a George W. Egaddu Fellow shall be accorded additional bereavement support of fifty percent (50%) of the applicable amount stated above.
- 4. A member who is a Pius K. Bahemuka Fellow shall be accorded additional bereavement support of twenty -five percent 25% of the applicable amount stated above.

To enrol, please write to [benevolent@icpau.co.ug](mailto:benevolent@icpau.co.ug)

Open to members of the Institute of Certified Public Accountants of Uganda



# MESSAGE FROM THE SECRETARY/CEO



I am pleased to welcome you to the 2<sup>nd</sup> Public Finance Management Conference of the Institute of Certified Public Accountants of Uganda (ICPAU).

As we gather for this conference, we embark on a journey of exploration, collaboration and innovation in the realm of Public Finance Management (PFM). Our theme underscores a critical role that effective financial stewardship plays in advancing service delivery to our communities, citizens, and stakeholders, as stipulated by the Institute's renewed purpose of empowering accountants to transform communities.

ICPAU appreciates the efforts of the government of Uganda towards PFM reforms. Notably, there exists a robust legal framework for PFM management in Uganda as enshrined in the Public Finance Management Act, 2015, among other legislations. The government has introduced several technological interventions to enhance the transparency and efficiency of PFM systems and processes; and it has equally increased the investment in professionalising the public sector cadres.

Whereas these strides have been effective, PFM remains haunted by revenue shortfalls, corruption and wastage of the meagre public resources, among other challenges. Public service delivery is the biggest victim of the mismanagement of resources.

The 2<sup>nd</sup> PFM Conference provides an ideal platform for public sector players to dialogue regarding practical solutions to the challenges affecting modern-day Public Finance Management. The goal

is for CPAs to make an input into national PFM policy formulation.

We appreciate the CPAs who are in attendance at this conference. Our goals for PFM in Uganda can only be achieved when CPAs and financial management specialists work closely with the stakeholders.

On our part, the Institute encourages the adoption of the accrual based International Public Sector Accounting Standards among public sector entities. Adoption of IPSAS has several benefits for PFM management, such as enhancing the quality and transparency of information availed to the citizens, which plays a big role in building trust. Furthermore, the global standards enhance the harmonisation and comparability of government accounts both internally between the Central governments and the local governments, and internationally with other public sector entities.

The Institute is grateful to the Ministry of Finance, Planning and Economic Development and other partners of the 2<sup>nd</sup> PFM Annual Conference for their financial and technical support towards the organisation of the Conference.

I wish you fruitful discussions, meaning

**CPA Derick Nkajja**  
**Secretary/CEO**



# GUIDELINES FOR PARTICIPANTS

## 1. Conference Venue

The PFM conference will be hybrid event with physical attendance at **Source of the Nile Hotel, Jinja** and **Zoom platform** for the virtual participants.

## 2. Online Participation

Virtual participants will receive their zoom links upon confirmation of payment. It is advisable that this link be tested at least 30 minutes before the opening session. Participants should note that this link is restricted to only 1 device at any given time during the event. Participants will not be able to concurrently open the link on multiple devices.

It is also recommended that you test/ update the zoom application via the device to be used. Also ensure that you have stable internet. Where one's connection is interrupted during the event, they should check their internet and try restarting or switching their device (computer/ mobile phone).

## 3. Timekeeping

A programme indicating timelines for the various activities is attached. You are required to be punctual to avoid missing out on key activities. Considering that there are virtual participants, time keeping will be strictly observed.

## 4. Accommodation & Check in and out for Physical Participants

The Institute has made arrangements for accommodation (bed and breakfast) for three nights at the following designated hotels:

- (a) Source of the Nile Hotel
- (b) Hotel Zeptan
- (c) Kisa Apartments
- (d) Niba Hotel
- (e) Nile Bridge Cottages
- (f) Nile Village Hotel
- (g) Hotel Paradise on the Nile
- (h) Pearl on the Nile Hotel
- (i) Sunset Hotel,
- (j) The Mansion Hotel
- (k) The Orchid
- (l) Victoria Apartment

Check in will be on Tuesday, 19 March 2024 from 11.00 a.m at the respective hotels and check-out on Friday, 22 March 2024, by 10.00 a.m.

Considering that registration will start at 11.00 a.m, there will be lunch served from the conference venue on **Tuesday, 19 March 2024 from 1.00 p.m – 2.00 p.m**

For the subsequent days, breakfast will be provided at the respective hotels and lunch will be served at the main conference hotel.

The accommodation package includes complimentary use of the health club facilities, excluding massage.

## 5. Meals and Drinks

Standard meals and drinks will be served as specified on the programme. Any extras, including room service, will be borne by the participant.

## 6. Name Tags

Each physical participant will receive a name tag to access the conference and meal venues. Participants are encouraged to wear their name tags throughout the conference.

## 7. Conference Kit

Physical participants will receive their conference kits at Source of the Nile Hotel, Jinja starting Tuesday, 19 March 2024 from 11.00 a.m.

Online participants with conference kits, are requested to pick their kits from our offices at Plot 46 Bukoto Street on the dates to be advised after the conference.

## 8. Transport

### Kampala- Jinja

- Transport has been arranged from Kampala to Jinja and back. Participants interested in public transport should register through the online booking platform.
- Set off will be at the Uganda Museum, Kampala on Tuesday, 19 March 2024 at 8.00 am.
- Please note that only participants that booked for transportation will be catered for. You are all reminded to keep time.
- Inter-hotel transport will be provided as follows:-
  - ▶ Pick-up from the designated hotels : 7.45 am
  - ▶ Drop off to the designated hotels : 5.15 pm
  - ▶ Pick-up for dinner : 6.30 pm
  - ▶ Drop off after dinner : 10.00 pm

## 9. Extras

Telephone, e-mail, and drinks outside the standard meal times and places, are not covered in the Institute's package.

## 10. Medical Camp

As part of the Institute's Corporate Social Responsibility, there will be a free medical camp at the conference venue. The services include:

- Diabetes screening
- Blood pressure and blood sugar testing.
- Breast & cervical cancer screening
- Hepatitis B
- HIV testing & Counselling
- RDT Malaria
- RPR syphilis
- Family planning

## 11. Dinners & Entertainment

As part of your conference package, dinners for physical participants and non-residents will be provided daily starting from 7.00 p.m. as follows:

Date	Function	Venue	Entertainment
Tuesday, 19 March 2024	Opening Dinner	SNH	Sakata Band/Sheeba Karungi/ Uncle Mo
Wednesday, 20 March 2024	Dinner	SNH	Cindy Sanyu/Daniel Omara
Thursday, 21 March 2024	Closing Gala Dinner	SNH	Chameleon/Abby Mukiibi

## 12. Dress Code

Conference	
<b>Day 1 (Tuesday, 19 March 2024)</b>	Formal
<b>Day 2 (Wednesday, 20 March 2024)</b>	Smart Casual
<b>Day 3 (Thursday, 21 March 2024)</b>	ICPAU Conference Polo shirts (to be issued at the conference venue)
<b>Day 4 (Friday, 22 March 2024)</b>	Your Organisation's corporate wear or any CPA branded shirt/blouse

Dinners	
<b>Day 1 (19 March 2024)</b>	Smart Casual
<b>Day 2 (20 March 2024)</b>	Smart Casual
<b>Day 3 (21 March 2024)</b>	African Outfits

## 13. Accompanying Persons

All participants who would like to onboard **accompanying persons** for dinners, bed & breakfast are required to register with Secretariat and pay Shs. 200,000/= **per day** in advance.

## 14. Leisure Activities

A number of leisure activities have been lined up for Thursday, 21 September 2023 from 2.30 p.m - 6.00 p.m and all participants are expected to participate. Please carry your sports kits for the following activities:-

SN	Activity	Contact Person	Mobile Tel.
1.	Aerobics	Prosper K. Sendagire	0774-096449
2.	Soccer	John Bosco Mugabi	0753-864932
3.	Walking/Jogging	Donatus Kimera	0700-694025
4.	Joy Sailing	Angel Rodney Ekachellan	0781-341231
5.	Visit to Busowoko falls	Jackline Nabirye	0779-563588

## 15. Security

Safety and security at the Conference has been enhanced. Participants are urged to cooperate with all security personnel.

Participants are strongly advised to park their vehicles in the gazetted areas and put a **CPA Uganda sticker** on them

## 16. General Administration

For any assistance, please contact any of the following officers of ICPAU:

	Name	Telephone	Form of Assistance
1.	Simon Oola	0772-740126	General Information
2.	Julian Namale Muweesi	0705-250035	General Information
3.	Paul N. Lungande	0772-648246	Accommodation
4.	John Bosco Mugabi	0753-864932	Accommodation
5.	Paul N. Lungande	0772-648246	Medical Camp/ General Inter-Hotel Transport
6.	Angel Rodney Ekachellan	0781-341231	Event Partnerships
7.	Christine Kikome	0774-500908	Accompanying Persons
8.	Julie Adrale	0782-160202	Security

## CONFERENCE PARTNERS



# PROGRAMME

**THEME: PUBLIC FINANCE MANAGEMENT FOR ENHANCED SERVICE DELIVERY**

**DAY ONE: TUESDAY, 19 MARCH 2024**

**DIRECTOR OF PROGRAMMES: CPA DAVID BUNNYA SSEREBE, CHAIRPERSON, EVENTS MANAGEMENT COMMITTEE**

S/N	TOPICS	OVERVIEW	PRESENTERS	CHAIRPERSONS
9.00 am	Check In / Registration			ICPAU Secretariat
1.00 - 2.00 pm	Lunch			
2.30 - 3.00 pm	Anthems of Uganda & EAC			<b>CPA David Bunnya Sserebe</b>
	Prayer			Director of Programmes.
	Welcome Remarks		<b>CPA Derick Nkajja,</b>  Secretary/CEO, ICPAU	<b>CPA David Timothy Ediomu</b>  Council Member / Partner, Ediomu & Co.
	Opening Remarks		<b>CPA Ronald Mutumba,</b>  Vice President, ICPAU	
3.00 - 4.20 pm	Keynote Address: Public Finance Management for Enhanced Service Delivery	The PFM policies are intended ensure effective and efficient utilisation of appropriated resources for service delivery to the citizens. The keynote address will highlight areas to improve the level of service delivery.	<b>Prof. Vincent Bagire,</b>  Dean, Faculty of Graduate Studies and Research,  Makerere University Business School	
4.20 - 5.20 pm	Building Trust & Ethics	The accountancy profession has a big role to play in economic development. This requires building trust and adhering to professional and business ethics.	<b>CPA Keto Kayemba,</b>  President, Pan African Federation of Accountants	<b>Eng. Steven Serungogi,</b>  ICPAU Council Member – Ministerial Appointee
5.20 - 6.00 pm	<b>PHOTO MOMENT &amp; HEALTH BREAK</b>			
7.30 pm	DINNER			



# SPEAKERS

## PUBLIC FINANCE MANAGEMENT FOR ENHANCED SERVICE DELIVERY

### KEYNOTE SPEAKER



**Prof. Vincent Bagire** is the Dean for the Faculty of Graduate Studies and Research at Makerere University Business School (MUBS). He is a Professor of Strategic Management and has been Faculty and Researcher with MUBS for close to 25 years. As a researcher, he has been involved in research on theory building in management practice in public, NGOs and private enterprises. Prof. Bagire is a member of the Academy of Management and has served on various committees of the Strategic Management Division.

He is a member of the Africa Academy of Management and a Fellow of its Faculty Development programme. He worked with various projects and programmes of the Uganda Catholic Secretariat as Coordinator, Finance and Administration officer, project manager and trainer.

Prof. Bagire is a member of the Finance and Administration committee of the Institute Corporate Governance of Uganda; and is serving on various corporate bodies among them Uganda Martyrs University, Catholic University of Eastern Africa, Joint Medical Bureau and Lay Apostolate Commission.

## OPENING REMARKS



**CPA Ronald Mutumba** is the Vice President of the Institute of Certified Public Accountants of Uganda (ICPAU) and Chairperson of the Members Services Committee of ICPAU. He is the Managing Partner at Mutumba Mukobe & Associates from February 2018 to date. He is a member of the ICPAU Editorial Board. Before starting his career as a practitioner, he worked with Afrimax (U) Ltd T/A Vodafone from September 2014 to August 2016 as Revenue Analyst. He also worked with several telecom companies including Smile Communications (U) Ltd, Warid Telecom and MTN Uganda Ltd. He started his accounting career in 1997 as an Accounts Clerk with Uganda Wildlife Authority. CPA Mutumba holds a Certified Tax Advisor qualification, Masters in Business Administration (Finance) from Uganda Martyrs University and a Uganda Diploma in Business Studies from the National College of Business Studies, Nakawa (now MUBS).

## BUILDING TRUST & ETHICS



**CPA Keto Kayemba** is the President of the Pan African Federation of Accountants (PAFA). She previously served as the PAFA Vice President from 2021-2023. CPA Kayemba retired as Assistant Auditor General of the Republic of Uganda in 2022. She has also served as: Deputy Chair of the Professional Accountancy Organisation Development Committee (PAODC) of the International Federation of Accountants; a member of the Council of the Institute of Certified Public Accountants of Uganda representing the Office of the Auditor General for over 15 years; and Chairperson of the Public Accountants Examinations Board of ICPAU for 3 years. She holds a Master of Science in Energy Management of the Robert Gordon University-Aberdeen and a Master of Business Administration of Makerere University.

## WELCOME REMARKS



**CPA Derick Nkajja** is the Chief Executive Officer and Secretary of ICPAU since October 2010. He serves as a Company Director on the Board of Mengo Hospital Investment Uganda Limited, and a Non-Executive Director of CIC Africa (U) Limited. He also serves as a member of: the Finance Committee and Trade Committee of the board of the Private Sector Foundation of Uganda, and the Finance Committee of the Institute of Corporate Governance of Uganda (ICGU). He was Board Treasurer of the Uganda Cooperative Savings & Credit Union Ltd. He also previously served as a member of the International Federation of Accountants (IFAC) Compliance Advisory Panel (CAP). He represented the Eastern Africa region on the Board of the Pan African Federation of Accountants (PAFA). CPA Nkajja holds a Master of Business Administration of Edinburgh Business School, Heriot-Watt University UK.



## SUB THEME: ACCOUNTABILITY & REPORTING IN GOVERNMENT

TIME	TOPICS	OVERVIEW	FACILITATORS	CHAIRPERSONS
8.30 – 10.20 am	Integrated Financial Management Information Systems (IFMIS): Flagship for Accountability & Transparency	Integrated financial management information systems (IFMIS) are systems to support management of public sector budgetary, financial, and accounting operations and promote better public financial management (PFM) with a centralized registry of public sector revenues and expenditures. The IFMIS integrate budgetary, accounting, treasury, and public debt management processes, as well as generate corresponding reporting documents, mainly the financial statements. IFMIS is also a driver to the accrual International Public Sector Accounting Standards.	<b>CPA Lawrence Semakula,</b> Accountant General, Ministry of Finance, Planning & Economic Development	<b>CPA Constant Othieno Mayende,</b> 9 <sup>th</sup> ICPAU President / Partner, CMK & Co.
10.20 – 10.30 am	Sponsor's Message		Caseware	Director of Ceremonies
10.30 – 11.00 am	<b>Health Break</b>			
11.00 – 12.40 pm	Stakeholder Involvement and Public Accountability in Municipal Local Governments	To ensure efficient and effective delivery of the services to the public, Municipal Local Governments are required to involve their stakeholders such as Councilors, Area Members of Parliament and members of the community on identification of service areas for allocation of resources to ensure that public resources are allocated to service areas where they are most needed, and later publicly account for the public goods and services provided in line with the plans and budgets. In some instances, however, the stakeholders remain dissatisfied on the services provided. What are the challenges to stakeholder involvement, and what can be done to improve the relationship between Municipal Local Government Managers and their stakeholders?"	<b>CPA Christopher Neil Makanga,</b> Assistant Director Audit Office of the Auditor General	<b>CPA Betty Namatovu,</b> Accountant, Uganda National Roads Authority
12.40 – 1.00 pm	Corporate Message: Funding for the Fight Against HIV/AIDS		Uganda AIDS Commission	<b>Director of Ceremonies</b>
1.00 – 2.00 pm	<b>Lunch Break</b>			
2.00 – 3.20 pm	Forensic Audits: Lessons and Experiences	PFM is sometimes fraught with real or perceived fraud. Forensic audits are conducted to verify the status. Experiences and lessons learnt will be shared.	<b>CPA Hussein K. Isingoma,</b> Commissioner, Internal Audit Management Department Office of the Internal Auditor General, Ministry of Finance, Planning and Economic Development	<b>CPA Prof. Laura Aseru Orobia</b> Council Member / Deputy Dean, Faculty of Graduate Studies and Research, Makerere University Business School
3.20 – 3.40 pm	<b>Health Break</b>			
3.40 – 5.00 pm	Public Finance Management Audits: Feedback from the Office of Auditor General	The Office of the Auditor General is mandated to conduct public sector audits and present a report to Parliament.  There are grey areas that accountants should pay attention to avoid pitfalls in the management of resources and reporting	<b>CPA Charles Alumai,</b> Assistant Director, Value for Money & Specialised Audits Office of the Auditor General	<b>CPA Wycliffe Mwambu</b> Assistant Commissioner, Office of Prime Minister
5.00-6.00 pm	<b>AEROBICS</b>			
7.00 pm	<b>DINNER</b>			

# SPEAKERS

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## INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEMS (IFMIS): FLAGSHIP FOR ACCOUNTABILITY & TRANSPARENCY

**CPA Lawrence Semakula** is the Accountant General of Uganda. He previously served as Commissioner of Accounts in charge of the Department of Financial Management Services under the Accountant General's Office. CPA Semakula is associated with various PFM reform initiatives in the Government. He chaired the application implementation work group under IFMS, he was task chair on the implementation of EFT, task chair on the Treasury Single Account and Salary decentralisation. He holds an MBA from Heriot Watt University – Edinburgh University.



## STAKEHOLDER INVOLVEMENT AND PUBLIC ACCOUNTABILITY IN MUNICIPAL LOCAL GOVERNMENTS

**CPA Christopher Neil Makanga** is an Assistant Director of Audit in the Directorate of Forensic Investigations and IT Audits in the Office of the Auditor General (OAG). He joined the OAG in 2003 as a Senior Auditor, on promotion from the then Kampala City Council (now the Kampala Capital City Authority). CPA Makanga is a PhD student of Makerere University. His current study, Public Accountability in Municipal Local Governments in Uganda is the culmination of the paper that he is presenting at the 2<sup>nd</sup> PFM Conference. CPA Makanga holds a PhD in Accounting and Finance.

## FORENSIC AUDITS: LESSONS AND EXPERIENCES

**CPA Hussein K. Isingoma** is the Commissioner Internal Audit Management Department in the Office of the Internal Auditor General. CPA Isingoma is the immediate Past President of the Institute of Internal Auditors Uganda and Past President of ISACA Kampala Chapter. In 2009, he was seconded to the World Bank Group in Washington DC and worked in the Bank's Internal Audit Department as an Auditor in the Department's IT Audit Team. He holds a Master of Science Degree in Accounting from the University of South Wales- UK. He is a Certified Internal Auditor, Certified Information Systems Auditor, Certified Information Systems Manager and he is Certified in Risk and Information Systems Control.



## PUBLIC FINANCE MANAGEMENT AUDITS: FEEDBACK FROM THE OFFICE OF THE AUDITOR GENERAL

**CPA Charles Alumai** is the Assistant Director, Value for Money & Specialised Audits in the Office of the Auditor General. He joined the office as an Auditor in the Directorate of Statutory Corporations in 1996. In 2005, he had an accelerated promotion to the post of Principal Auditor in the Directorate of Statutory Corporations. In 2009, he was promoted to the post of Senior Principal Auditor in the Directorate of Central Government Directorate One. Between May to June 2013 he was again posted to the Directorate of Local Government and in July 2013 he was posted to Directorate of Value for Money and Specialised Audits. CPA Alumai holds an MBA from Edinburgh Business School of Heriot Watt University UK.







**DIRECTOR OF PROGRAMMES: CPA REHEMA NAKIREMBE, MEMBER, EVENTS MANAGEMENT COMMITTEE**

## SUB-THEME: ASSET MANAGEMENT & ENTREPRENEURSHIP

TIME	TOPICS	OVERVIEW	FACILITATORS	CHAIRPERSONS
8.30 – 10.30 am	Asset Utilisation: A Case of Uganda Prisons Service	The Uganda Prisons Service has a lot of assets at its disposal. These include land, farms, industries, workshops, equipment and machinery which are used to generate non-tax revenue, provide prisoners with knowledge and skills, produce food for the prisoners and other purposes. The question of optimal utilisation of the assets and reporting needs to be shared with the public.	<b>Mr. Elly Tumuramye,</b> Commissioner, Logistics, Uganda Prisons Service	<b>CPA Daniel Nangalama,</b> Ag. Executive Director, Uganda National Bureau of Standards
10.30 – 11.00am	<b>HEALTH BREAK</b>			
11.00 – 12.30 pm	Balancing Work and Personal Business	The Uganda Public Service Standing orders impose limitations on public officers in engaging in business. In reality, some public officers have established enterprises to supplement their remuneration to give their families decent livelihoods. The question of balancing work and personal business remains a contentious issue that requires open discussion.	<b>CPA Godfrey Ssemugooma,</b> Ministry of Finance, Planning and Economic Development	<b>CPA Rogers Lulika Semakula</b> Practitioner, Roselu & Associates
12.30 – 1.00 pm	Navigating the Public Sector: A Professional Accountant's Perspective	There are instances where professional accountants encounter intense pressure to act contrary to established procedures and practices. How can one navigate this delicate landscape?	<b>CPA Gloria Tuhaise Wakooba,</b> Deputy Director – Administration and Team Leader – Innovation Hub, Bank of Uganda	
1.00 – 2.00 pm	<b>LUNCH BREAK</b>			
2.00 – 6.00 pm	<b>LEISURE ACTIVITIES</b>			<b>COORDINATORS</b>
7.30 pm	<b>DINNER</b>			

# SPEAKERS

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## ASSET UTILISATION: A CASE OF UGANDA PRISONS SERVICE

**Elly Tumuramye** is the Commissioner of Prisons and the In-Charge of the Logistics Management Department. He enlisted into the Uganda Prisons service as Cadet Assistant Superintendent of Prisons in March 2004 and rose through the ranks. Mr. Tumuramye is a Professional Member of the International Corrections and Prisons Association (ICPA), a member of the Maroons Football Club Board and a member of the Rotary Club of Kampala Stars. He holds a Bachelor of Arts in Social Science from Makerere University and a Post Graduate Diploma in Public Administration and Management from the Uganda Management Institute. He is married to Patience with three children; Michelle, Mathew and Emmanuella, and he enjoys Football and supports Maroons FC and Manchester United.

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## BALANCING WORK AND PERSONAL BUSINESS



**CPA Godfrey Ssemugooma** is the Acting Director of Finance Management Services under the Accountant General's Office in the Ministry of Finance, Planning and Economic Development. He sits on the Board of Directors of the Uganda Civil Aviation Authority. He previously served on the Boards of the Uganda National Airlines Company Ltd and the Public Procurement and Disposal of Public Assets Authority and he is a past President of the Rotary Club of Kiwatule. He was a member of the Council of ICPAU representing the Accountant General from 2008 – 2020. He has over 25 years of management experience in Public Financial Management, procurement, treasury management and project management. He led the application development work group for the Integrated Financial Management System. He was a Project Manager for the implementation of the government Electronic Payments System, and he introduced full cycle automation of academic and financial information in all public universities. He also headed the Public Financial Management policy formulation and legislative drafting for the Public Finance Management Act, 2015, and the Accountants Act, 2013, among other laws. CPA Ssemugooma holds a Master of Science (Accounting) from the University of South Wales, UK.

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## NAVIGATING THE PUBLIC SECTOR: A PROFESSIONAL ACCOUNTANT'S PERSPECTIVE

**CPA Gloria Tuhaise Wakooba** is the Head of Innovation and the Deputy Director of Administration at Bank of Uganda. Previously, she served as Deputy Director Procurement and Disposal Department and Principal internal auditor at the Central Bank. She was also a teaching Assistant at MUBS. Before rejoining the Bank, she worked as a business analyst at the East African Development Bank. CPA Wakooba was among the first 20 IFMS Accountants at the Ministry of Finance, Planning and Economic Development. She is a Certified Information Systems Auditor CISA/CRISC. She loves mentoring aspiring accountants and other professionals.









## SUB-THEME: COMPLIANCE & EMERGING DEVELOPMENTS

**DIRECTOR OF PROGRAMMES: CPA JOSELYNE NAKASI, MEMBER, EVENTS MANAGEMENT COMMITTEE**

TIME	TOPICS	OVERVIEW	FACILITATORS	CHAIRPERSONS
8.30-10.30 am	Climate Change: Opportunities and Risks	As a developing country, Uganda is vulnerable to the negative effects of climate change. There are real threats to ecosystems, people's livelihoods and the economy. Climate change drivers include but not limited to human behaviour and natural causes. What initiatives are there to take advantage of the available opportunities and mitigation of risks.	<b>Mrs. Margaret Athieno Mwebesa,</b> Commissioner, Climate Change Department, Ministry of Water and Environment	<b>CPA Sheila Carol Kasujja,</b> Deputy Bursar, Makerere University Business School
10.30-11.00am	<b>HEALTH BREAK</b>			
11.00-12.30 pm	Managing Taxes in Public Sector Entities	Mobilisation of domestic tax revenue for financing the economy is the sustainable way of economic independence. This calls for tax compliance by all sectors of the economy. The public entities are uniquely positioned to make a positive contribution to support compliance and boost tax revenues.	<b>CPA Sarah Chelangat,</b> Commissioner Domestic Taxes, Uganda Revenue Authority	<b>CPA Evarist Bainomugisha</b> University Bursar, Makerere University
12.30-12.50 pm	Rapporteur's Report		<b>Dr. Gertrude Atukunda,</b> Rapporteur	
12.50-1.00 pm	Closing Remarks			
1.00 pm	<b>LUNCH &amp; DEPARTURE</b>			

# SPEAKERS

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## CLIMATE CHANGE: OPPORTUNITIES AND RISKS

**Mrs. Margaret Athieno Mwebesa** is the Commissioner for Climate Change at the Ministry of Water and Environment. She is also the UNFCCC National focal point at the Ministry. She was previously the Assistant Commissioner for Forestry at the Ministry and she was also the Alternate Forest Investment Plan Focal Point at the Ministry from 2016 to 2021. Mrs Mwebesa holds a Master's Degree in Forestry of Makerere University.



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## MANAGING TAXES IN PUBLIC SECTOR ENTITIES



**CPA Sarah Chelangat** is the Commissioner for Domestic Taxes at the Uganda Revenue Authority (URA). She is a member of the Boards of Directors of Reproductive Health Uganda and Imagine Her. CPA Chelangat started her career with URA in the Domestic Tax Department where she was a tax auditor. She later joined Ernst & Young as a Senior Tax Advisor where she served for ten years, rising through the ranks to Associate Director of Tax. She has built tax regional experience having worked on tax advisory assignments with other Revenue Authorities in East Africa, for example in Rwanda and Somalia. She is a member of the Technical Committee on Taxation/Economic Policy of ICPAU. CPA Chelangat holds a Bachelor's Degree in Commerce of Makerere University and an Advanced Diploma in International Taxation of the Chartered Institute of Taxation in the United Kingdom.

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