

BECOME THE STRATEGIC BUSINESS PARTNER



YOU HAVE MADE THE RIGHT DECISION FOR YOUR CAREER

A professional accountancy qualification is what you need to develop the required competences and skills for a successful career as a Certified Public Accountant.

Let us take you on a journey of impactful professional development



EXPLORE NUMEROUS PROSPECTS WITH ACCOUNTANCY

Accountancy offers a myriad of career opportunities across various sectors

- **Accountants in Business:** Work in private sector organisations – internal audit, cost accounting, compliance management, management accounting, others.
- **Accountants in Public Sector:** Work in public sector organisations - internal audit, cost accounting, compliance management, management accounting, others.
- **Accountants in Public Practice:** Be your own boss – establish an accounting firm offering assurance services, tax consultancy, insolvency services, risk management, others.



1.0 ABOUT ICPAU

1.1 Establishment & Mandate

The Institute of Certified Public Accountants of Uganda (ICPAU) is the national Professional Accountancy Organisation. ICPAU was established in 1992 by the Accountants Act, Cap. 294.

The Institute is governed by a Council which is assisted by various committees including the Education and Research Committee, and the Public Accountants Examinations Board (PAEB) among others.

The functions of the Institute as prescribed by the Accountants Act, Cap. 294 are:

- (i) Regulate and maintain the standard of accountancy in Uganda.
- (ii) Prescribe and regulate the conduct of accountants and practising accountants in Uganda.



1.2 Vision

A globally recognised promoter of accountants for sustainable economies



1.3 Mission

To develop and regulate accountants for professional excellence and sustainable impact

1.4 Core Values



1.5 International Affiliations

The Institute is a member of the International Federation of Accountants (IFAC), the Pan African Federation of Accountants (PAFA), and the Association for Education Assessment in Africa (AEAA).

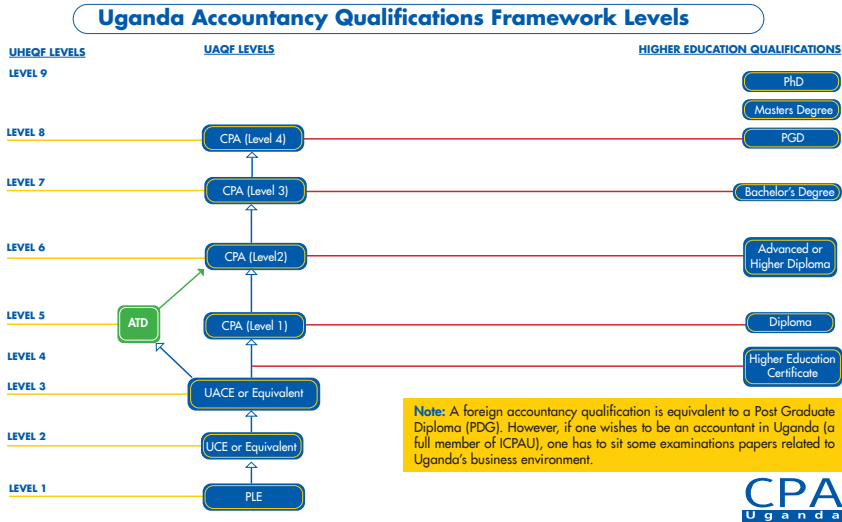
1.6 The Public Accountants Examinations Board

As part of the function of regulating and maintaining the standard of accountancy, ICPAU conducts examinations. This function is executed by the PAEB on behalf of the Council.

2.0 UGANDA ACCOUNTANCY QUALIFICATIONS FRAMEWORK

The National Council for Higher Education (NCHE) put in place the Uganda Higher Education Qualifications Framework which is a normative instrument designed to show how different higher educational qualifications relate to each other. Pursuant to Section 4 of the Accountants Act, Cap. 294 which spells out ICPAU's mandate, ICPAU developed the Uganda Accountancy Qualifications Framework (UAQF) to show how the accountancy education and qualifications relate.

The Accountants Act, Cap. 294 underscores the value of professional accountancy qualifications. To be recognised as an accountant, one must hold a Certified Public Accountants (CPA) qualification. Therefore, the UAQF reinforces this requirement, emphasising the significance of the CPA qualification – a credential that signifies expertise and competence.



This is an excerpt from the UAQF. Visit www.icpau.co.ug to access the complete UAQF.

3.0 BECOME A CERTIFIED PUBLIC ACCOUNTANT – ENROL FOR CPA

The Accountants Act defines an accountant in Uganda, as one who is a member of ICPAU. To be a member of ICPAU, you need a Certified Public Accountants (CPA) qualification.

3.1 SET YOURSELF APART WITH CPA

CPA is a global professional accountancy qualification benchmarked against the International Education Standards of the International Federation of Accountants.

a.

Become eligible to join the global network of CPAs with ICPAU membership.

b.

Explore lucrative career prospects as a CPA, including:

c.

Equip yourself to impact economies worldwide - acquire competencies, technical and professional skills, and professional expertise.

- Chief Executive Officer
- Chief Operating Officer
- Director of Governance
- Director of Operations
- Cost or Management Accountant
- Resources Manager
- Business Support Manager
- Compliance Manager
- Internal Auditor
- Financial Controller
- Head of Reporting
- Finance Manager
- Tax Consultant
- Financial/Management Accountant

3.2 ENTRY REQUIREMENTS

To register as a student, one must possess **any one** of the following qualifications:

3.2.1 Degree

A degree from a recognised university. If the degree is obtained from outside Uganda, it must be accredited by the respective government and the NCHE may have to validate it.

3.2.2 Certificates/Diplomas

- a) An Accounting Technicians Certificate/Diploma from a recognised professional accountancy body such as ICPAU, Kasneb, the National Board of Accountants and Auditors (NBAA), the Institute of Certified Public Accountants of Rwanda (ICPAR), and the Uganda Business and Technical Examinations Board (UBTEB), among others.
- b) A diploma pursued in a period of at least two years from a recognised university or institution of higher learning. If the qualification is obtained from outside Uganda, it must be accredited by the respective government and the NCHE may have to validate it.
- c) A professional course certificate offered by another examining body such as Kasneb, NBAA, the Chartered Institute of Procurement & Supply (CIPS), and the Chartered Institute of Management Accountants (CIMA), among others.

3.2.3 A-Level

A Uganda Advanced Certificate of Education (UACE) with at least two principal passes or the equivalent plus a Uganda Certificate of Education (UCE) with at least 5 credits, including English language and Mathematics or the equivalent.

Note:

1. The minimum entry requirement is A-level (as listed in 3.2.3 above). This requirement combines Ordinary (O-level) and Advanced (A-level) certificates.
2. If one has a qualification above A-Level, the requirement for O-Level and A-Level is waived. Please present all documents for registration.

3.2.4 Foreign Accountancy Qualification (FAQ)

FAQ refers to any professional accountancy qualification obtained from a Professional Accountancy Organisation outside the East African Community. A person who holds an FAQ may be required to sit for all or some of the following subjects: **Business & Company Law - CPA 5, Public Financial Management - CPA 13, Audit Practice and Assurance - CPA 16 and Advanced Taxation - CPA 17.** Exemption in **Business & Company Law - CPA 5** may be granted if it was covered during the Bachelor's degree pursued in Uganda.

3.3 EXAMINATIONS SYLLABUS STRUCTURE 2023 - 2027

LEVEL IV: Test of Professional Expertise	Integration of Knowledge Paper 18					
LEVEL III: Test of Professional Skills	Advanced Financial Reporting Paper 12	Public Financial Management Paper 13	Strategy, Governance & Leader- ship Paper 14	Advanced Financial Man- agement Paper 15	Audit Practice & Assurance Paper 16	Advanced Taxation Paper 17
LEVEL II: Test of Technical Skills	Financial Reporting Paper 7	Financial Management Paper 8	Auditing, Eth- ics & Assurance Paper 9	Management Decision & Control Paper 10	Taxation Paper 11	
LEVEL I: Test of Competence	Financial Accounting Paper 1	Economics & Entrepreneurship Paper 2	Quantitative Techniques Paper 3	Management & Information Systems Paper 4	Business & Company Law Paper 5	Cost & Management Accounting Paper 6

COMPETENCES EXPLAINED

Level	Competence	Description
I	Test of Competence (TC)	Ability to align accounting and business knowledge and skills to real-world situations
II	Test of Technical Skills (TTS)	Ability to apply, comprehend and analyse technical knowledge and ethics in real-world situations
III	Test of Professional Skills (TPS)	Ability to apply, synthesise and evaluate technical knowledge, professional skills and values. Strategy and leadership in real-world situations
IV	Test of Professional Expertise (TPE)	Ability to provide advisory services to clients in real-world situations

3.4 EXEMPTIONS

Exemptions may, on application, be granted to holders of recognised qualifications, on a subject-for-subject basis.

ICPAU continuously reviews the exemption eligibility for various qualifications whenever submitted by the awarding institution.

Exempted papers

- a) The exemptions are granted by the Institute on the assessment of detailed syllabuses of business-related courses and past examination papers submitted to ICPAU by the awarding institution.
- b) Exemptions are paid for and the cost is the same as the examination fee.

- c) Holders of FAQ will be required to pay a consolidated amount of Ushs 750,000 for exemptions. Holders of partial FAQ will be required to pay Ushs 120,000 per paper for Level II papers, and Ushs 125,000 per paper for Level III papers.

d) How to Apply for Exemptions

- i. Present your academic transcript to the ICPAU Student Engagement Officers for determination of eligibility.
- ii. If exemptions are approved, proceed to make payment for the exempted papers.
 - iii. Log in to your ICPAU student portal and accept the approved exemptions.

Procedure for accepting exemptions

- Click “registration”, then exams/exemptions. A table will be displayed with the eligible exemptions.
- Accept them before proceeding to examinations and ignore if you do not have enough credit on your account.



e) Schedule of Exemptions as at 31 December 2024

	Institution/Examining Body	Qualification	Papers					
			1	2	3	4	5	6
1	Africa Renewal University	BBA, BSAF						
2	Bishop Stuart University	BBA, BSAF						
3	Bugema University	BBA (Acct)						
4	Busitema University	BBA (Acct)						
5	Cavendish University	BBA/ BPSM						
		BBF						
6	Gulu University	BBA						
7	ICPAU	ATD						
8	Islamic University in Uganda	BBS						
9	Kabale University	BBA						
10	Kampala International University	BBA						
11	Kumi University							
12	Kyambogo University	BSAF, BMS						
		BBS						
13	Lira University	BBA, BSAF, B.Com						
14	Livingstone University	BBA						
15	Makerere University	BBA, B.Com, BSc (Acct)						

16	Mbarara University of Science & Technology	BBA (Acct)						
		BSAF						
17	Metropolitan International University	BSAF						
		BBA						
18	Mountains of the Moon University	BBMT (Acct)						
		BSAF						
		BBDF						
19	Muteesa I Royal University	BBA						
20	Ndejje University	BBA, B.Com, BSAF						
21	Nkumba University	BBA (Acct)						
22	Team University	BSAF, BBA						
23	Uganda Christian University	BBA						
		BSAF						
24	Uganda Institute of Banking	CIB						
25	Uganda Martyrs University	BBAM						
		BSAF						
26	Uganda Technology & Management University	BBA, BSAF						
27	University of Kisubi	BBA, BSAF						
28	University of St. Joseph	BSAF, BBA						
29	YMCA Comprehensive Institute	BBA						

Note: The shaded cells represent exempted papers.

3.5 PROGRESSION RULES

- 3.5.1 A candidate may attempt a minimum of one and a maximum of all the subjects at any level at any one sitting.
- 3.5.2 A candidate must complete a lower level of the syllabus before proceeding to the next level.
- 3.5.3 An exception to Rule 3.5.2 is where a candidate has at most two subjects at either level I or level II. In such a case, the candidate may sit for those subjects with some other subjects at the next level.

3.5.4 The following subjects will not be taken together at any one examinations diet:

No.	Level I	Level II	Level III
1.	Financial Accounting (P1)	Financial Reporting (P7)	Advanced Financial Reporting (P12)
2.	Quantitative Techniques (P3)	Management Decision & Control (P10)	
3.	Cost & Management Accounting (P6)		
4.		Financial Management (P8)	Advanced Financial Management (P15)
5.		Auditing, Ethics & Assurance (P9)	Audit Practice & Assurance (P16)
6.		Taxation (P11)	Advanced Taxation (P17)

Note: The Institute reserves the right to vary or amend the progression rules and examinations regulations.

3.5.5 A candidate must complete level III to be eligible to register for level IV.

3.5.6 A candidate will be credited with each subject passed

Note: The following subjects too, may not be taken together at any one examinations diet because they are always timetabled together.

No.	Level I	Level II
1	Management & Information Systems (P4)	Financial Reporting (P7)
		Financial Management (P8)

3.6 PRACTICAL EXPERIENCE TRAINING

As required by the International Education Standards (IES) and the Accountants Act, Cap. 294, CPA students are expected to acquire practical training as a prerequisite for ICPAU membership enrolment. Upon completion of your CPA course, PET is a must before being enrolled as a full member of ICPAU.

This experience must be documented in the Practical Experience Training (PET) logbook on the ICPAU student portal.

To enrol for PET, visit the Practical Experience Training section on your ICPAU student portal.

3.6.1 Benefits of PET

- Sufficient acquisition of experience enhances your competence and proficiency
- Mentorship support
- Provision of a verifiable practical experience record

4.0 ESTABLISH YOURSELF AS A CERTIFIED TAX ADVISOR

There are enormous opportunities in tax advisory. All year round, the Uganda Revenue Authority (URA) and the Tax Appeals Tribunal are inundated with tax compliance cases as small, medium and large enterprises struggle to interpret and comply with complex tax laws. To bridge this gap, URA registers Tax Agents every year. A tax qualification is required for tax agents.

If you are considering a career in tax, the Certified Tax Advisor (CTA) course is the right choice.

CTA is designed to produce competent tax advisors or experts who will contribute to the economic development of the country.

4.1 WHY CTA?

- a) Gain in-depth knowledge and understanding of the concepts and principles of taxation.
- b) Acquire skills to solve practical problems through the interaction of different taxes as well as case law.
- c) Embrace professional ethics and efficiency in tax administration and practice.
- d) Gain eligibility to register as a Tax Agent.

4.2 ENTRY REQUIREMENTS

To register as a student, one must possess any one of the following qualifications:

- a) A professional accountancy qualification
- b) A degree from a recognised institution of higher learning (ensure to present all documents from O-level to A-level).

4.3 EXAMINATIONS SYLLABUS STRUCTURE 2023 - 2027

LEVEL III				Tax Practice Paper 11		
LEVEL II	Business Accounting 2 Paper 5	Indirect Taxes Paper 6	Customs Paper 7	Income Tax Paper 8	Tax Compliance & Ethics Paper 9	International Tax Paper 10
LEVEL I	Business Accounting 1 Paper 1		Business Law Paper 2	Principles of Taxation Paper 3	Managerial Economics & Public Finance Paper 4	

4.4 EXEMPTIONS

Exemptions may be granted to CPA graduates and holders of other qualifications. CPA graduates will be required to pay a consolidated sum of Ushs 700,000 while holders of FAQ shall pay Ushs 750,000. Bachelor of Laws degree holders will pay Ushs 195,000 per paper.

4.5 PROGRESSION RULES

- 4.5.1 A candidate may attempt one or all papers at levels I and II at any one sitting.
- 4.5.2 A candidate must complete level II to be eligible to register for level III.
- 4.5.3 A candidate will be credited with each subject passed.

5.0 ACCOUNTING TECHNICIANS DIPLOMA

5.1 ACCOUNTING TECHNICIANS

These are trained individuals who support professional accountants and/or administrative staff, in the accounting, finance, auditing, taxation and management functions.

5.2 PURPOSE OF THE COURSE

The course is designed to produce competent accounting staff with a wide range of technical knowledge, skills and attitudes to enable them to work in any sector of the economy.

5.3 EXAMINATIONS SYLLABUS STRUCTURE

LEVEL III	Financial Accounting Paper 9	Principles of Taxation Paper 10	Principles of Finance Paper 11	Principles of Auditing Paper 12
LEVEL II	Principles of Cost & Management Accounting Paper 5	Economics & Entrepreneurship Paper 6	Information & Communications Technology Paper 7	Business Management Paper 8
LEVEL I	Principles of Accounting Paper 1	Business Communication Paper 2	Principles of Business & Company law Paper 3	Business Mathematics & Statistics Paper 4

5.4 PROGRESSION RULES

- 5.4.1 A candidate may attempt a minimum of one subject and a maximum of four subjects at each level at any one sitting.

- 5.4.2 A candidate must complete one level of the syllabus before proceeding to the next. An exception to this rule is when the candidate has only one subject to complete a level. In this case, the candidate can combine it with some subjects on the next level.
- 5.4.3 A candidate will be credited with each subject passed.

Note: The Institute reserves the right to vary or amend the progression rules and examinations regulations.

5.5 TRANSFER OF ATD COURSE TO UGANDA BUSINESS AND TECHNICAL EXAMINATIONS BOARD

- 5.5.1 UBTEB took over the assessment and conduct of ATD examinations with effect from 1 January 2024.
- 5.5.2 ICPAU will continue to examine the continuing students of the ATD course until 2025. Every Student should strive to complete the course by the end of 2025.
- 5.5.3 Consequently, ICPAU is no longer registering new students for the ATD course.
- 5.5.4 The ATD course will remain accredited by ICPAU in accordance with the UAQF. As such, holders of ATD will be exempted from level I papers of the CPA(U) course for those wishing to pursue CPA(U) after obtaining the ATD.

6.0 REGISTRATION FOR STUDENTSHIP

6.1 Registration of students is continuous throughout the year.

6.2 Applications must be made online via: www.icpau.co.ug

Scan the QR code to register



6.3 Students are advised to read carefully the guidelines for completing the application form and payment.

Note:

1. ICPAU reserves the right not to register and/or de-register any student who, in the Institute's opinion, is not a fit and proper person for the accountancy profession in Uganda. The Institute has a zero-tolerance policy towards falsification of documents.
2. It is advisable for any applicant who wishes to sit examinations for any diet to register for studentship at least 2 months before the immediate examinations diet.
3. It is important to include an active postal address during registration. Upon completion of a level, your certificates will be posted to this address. Consider using a relative's or your place of work if you do not own a postal address. You can update your postal address whenever it is necessary.

7.0 EXAMINATIONS

- 7.1 The CPA examinations will be held three times in 2025, i.e May, August and December while ATD & CTA will have two diets: May and December.
- 7.2 Registration for examinations must be done online through the Institute’s website.
- 7.3 Examinations entries must be preceded by payment of the prescribed examination fees using the ICPAU ID. Use of the ICPAU ID is mandatory.
- 7.4 Payments shall be made in the bank or via mobile money. (See payment process 9.5)
- 7.5 The important dates for 2025 are as follows:

			Registration		Examinations	
No.	Diet	Course	Normal	Late	Dates	Centres
1.	May	CPA, CTA, ATD	1 Jan – 31 Mar 2025	1 – 15 Apr 2025	19 – 23 May 2025	All
2.	August	CPA	17 June – 31 Jul 2025	N/A	25 – 29 August 2025	Kampala
3.	December	CPA, CTA, ATD	16 – 30 Sept 2025	1 – 15 Oct 2025	8 – 12 December 2025	All

Note: Late registration applies to examinations, and to students who are already registered with the Institute (continuing students) ONLY. New students must register within the normal registration period.

7.6 Withdrawal of examinations entries is done online throughout the registration period (normal and late). Therefore, no withdrawal will be permitted after the registration deadline. Monies paid for examinations purposes can only be used for subsequent examinations diets or for settling any outstanding dues.

Any students who for one reason or the other fails to withdraw their examination entry/ies within the registration period will forfeit the monies paid therefor.

7.7 Examinations Centres: Arua, Fort Portal, Gulu, Kampala, Mbale, Mbarara, and Nkozi.

Note: The Nkozi centre is restricted to Uganda Martyrs University students

7.8 PASS MARK

7.8.1 The pass mark for each subject for all courses is 50%. Candidates will have the actual marks, alongside pass or fail, shown on their results slips.

8.0 CERTIFICATES & RESULTS SLIPS

8.1 The Institute no longer issues printed copies of results slips for levels I, II & III. Anyone who wants such a slip can print one from their ICPAU student's portal. The slip can be verified by scanning the QR code thereon.

8.2 Results slips for level IV are printed and can only be obtained from the Secretariat's offices on Plot 46, Bukoto Street, Kololo.

8.3 The Institute issues certificates for each level completed. The certificates are posted to the candidates using the postal address provided by the students on their profiles in the students' database.

8.4 Certificates (for finalists) can also be obtained from the Secretariat offices on Plot 46, Bukoto Street, Kololo.

9.0 FEES AND OTHER CHARGES

9.1 REGISTRATION, ANNUAL RENEWAL AND NCHE

S/N	Item	CPA	CTA	ATD
		Ushs	Ushs	Ushs
1.	Registration	150,000	180,000	N/A
2.	Annual Renewal	120,000	130,000	120,000
3.	NCHE	20,000	20,000	20,000

Note:

1. The NCHE fees are payable through the Uganda Revenue Authority (URA) portal: <https://www.ura.go.ug>
2. The student must notify ICPAU about the payment of NCHE fees through their ICPAU student portal.

9.2 EXAMINATIONS FEES

Level	CPA		CTA		ATD	
	Ushs		Ushs		Ushs	
	Normal Registration	Late Registration	Normal Registration	Late Registration	Normal Registration	Late Registration
I (per paper)	110,000	165,000	195,000	292,500	105,000	157,500
II (per paper)	120,000	180,000	245,000	367,000	110,000	165,500
III (per paper)	125,000	187,500	295,000	442,500	115,000	172,500
IV	330,000	495,500	N/A	N/A	N/A	N/A

9.3 OTHER FEES (Applicable to all students)

S/N	Item	Cost (Ushs)
1.	Registration card (Identity Card) replacement	50,000
2.	Reprint of duplicate results slip (finalists)	10,000
3.	Reprint of original results slip (finalists)	100,000
4.	Reprint of duplicate certificate	10,000
5.	Reprint of original certificate	150,000
6.	Study material	90,000

9.4 BANK INFORMATION

Account Name: Institute of Certified Public Accountants of Uganda

Bank	Branch	Account Number
Centenary Bank	Mapeera	3100009548
Stanbic Bank Uganda Ltd	Forest Mall	9030005648709

9.5 PAYMENT PROCESS

9.5.1 First-time applicants begin by completing the online application process

Scan the QR code to apply



9.5.2 After completing the online application process, please download the application form. The form contains an application number that you will require for making payment.

9.5.3 You can make payment through any of the following options:

- **Banks:** Visit Centenary or Stanbic bank. If you are a continuing student, please **present your ICPAU ID number** to the teller and inform them that you are making an ICPAU payment. Please note that the use of your ICPAU ID number is mandatory. This ensures that your payment is directly transferred to your ICPAU account.

First-time applicants use the application number listed on the application form that was downloaded upon completion of the online application process (see 9.5.2).

- **Airtel Money:** Dial *185# > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number (for continuing students) or application number (for first-time applicants) > [Amount] > [PIN]
- **MTN Mobile Money:** Dial *165# > Payments > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number (for continuing students) or application number (for first-time applicants) > [Amount] > [PIN]

10.0 PROCEDURES FOR ICPAU ONLINE EXAMINATIONS REGISTRATION

10.1 ACCESSING YOUR ICPAU STUDENT PORTAL

10.1.1. Access the ICPAU website www.icpau.co.ug

10.1.2. Click on 'Login' on the home page. This will direct you to a login page whose address is <https://icpauportal.com>

Scan QR code



- 10.1.3 Type your username (ICPAU ID Number); then your password which will be issued upon registration. If this is your first time to log in then your password is the issued one. If you logged in with the issued password, you will be prompted to change your password.
- 10.1.4 To change your password, you will be required to enter the old password (issued upon registration), and then the new password which should be the same for both “New Password” and “Retype New Password” fields.
- 10.1.5 You can always change your password by clicking on “Change Password” under the sub-menu that is indicated by your name.

10.2 REGISTERING FOR EXAMINATIONS

- 10.2.1 After you have successfully logged in, click on “Exams/Exemptions” under the “Registration” sub-menu. You will be availed the “Register” link if the registration period has commenced.
- 10.2.2 Click on the “Register” link and follow the prompts.
- 10.2.3 If you have applied for exemptions, the title of the papers reflected should indicate that they are exemptions. If you have paid for them, check the box beside each paper to accept them or else select “proceed to registration” if you are paying for the exemptions at a later date.

- 10.2.4 If you have successfully registered for at least one paper, you will notice the appearance of the paper(s) in your financial statement, indicated as provisional. Your financial statement is accessible from the sub- menu “Financial Statement”.

Take Note

1. To register for exams, you should have paid a NCHE annual fee for the year and registered your payment under the “NCHE” link accessible from the “Registration” sub-menu of your ICPAU student portal.
2. The online exams registration service caters for: examinations registration, change of examinations papers, withdrawal from sitting for examinations and change of exam venue. The changes can always be made before the late registration deadline.
3. Ensure that your primary addresses (telephone, postal and e-mail addresses) flagged with the symbol P are correct. To have your address updated, send your details to students@icpau.co.ug. Communication with you is through your FULL CONTACTS (primary address).
4. At the end of the examinations registration deadline, you should be able to access your examinations permit from your ICPAU student portal through “Exams/Exemptions” under the “Registration” menu.

11.0 PAYMENT PROCEDURE FOR NCHE

STEP BY STEP PROCESS IN THE PAYMENT OF 20,000 THROUGH THE URA PORTAL

STEP I: Go to the URA Web Portal at www.ura.go.ug

STEP II: Once the portal opens

- a) Click on Domestic taxes menu, then choose make a payment
- b) Proceed to “Click here to make a payment
- c) Under the Tax Head Section: Click on Other NTR
- d) Under tax payers Details section: Enter tax payers name and Institution e.g Mr Geoffrey Mukungu – Institute of Certified Public Accountants of Uganda. Fill all places with Red by selecting from the drop-down list. Just click on “select” on select and the list will pop up. Remember when filling geographical locations fill horizontally e.g District/City.....County/Municipality
- e) Under section of Details of other NTR Payments: Click on “Select” and a list of institutions to whom payment is being made will pop up
 - Select National Council for Higher Education from the list
 - Select fees description from drop down i.e Annual contribution of a student to NCHE
 - ID Proof – select from drop down list. A student who has none of those shown in the drop down can choose “other identity” and indicate their registration number in the box at the extreme right.
 - Enter given text in the box (Note that it is case sensitive. So enter correctly)
- f) Once that is done, click on Accept and Register
- g) Your payment registration slip will appear. Print and use it to pay your fees to any of the branches of the following collecting banks or through Mobile Money

11.1 NCHE Banks Include

Absa Bank, Bank of Africa, Bank of Baroda, Bank of India, Commercial Bank of Uganda, Cairo International Bank, Citi Bank, DFCU Bank, Diamond Trust Bank, Ecobank

11.2 NCHE Mobile Money Platforms

Pay via MTN Mobile Money	Pay via Airtel Money
<ol style="list-style-type: none"> 1. Dial *165# 2. Select Option 4, Payments 3. Select option 5 'Fees and Taxes' and then choose option 1, URA 4. Choose option 1, with PRN Payments 5. Enter PRN/PTN Number that you wish to pay for 6. Key in the amount you want to pay 7. They confirm transaction with MTN Mobile Money PIN 	<ol style="list-style-type: none"> 1. Dial *185# 2. Select option 4, Pay Bill 3. Select option 7, URA 4. Choose option 1, Pay Registered 5. Enter PRN/PTN Number that you wish to pay for 6. Key in the amount you want to pay 7. Then confirm transaction with Airtel Money PIN

Note

1. The Payment Registration Slip remains valid for only eighteen days (three weeks) from the date of generation. After this period, one will have to generate another payment slip
2. You may or may not print the PAYMENT SLIP but QUOTE the Payment Reference Number (PRN) while at the bank to pay your fees.
3. After paying the NCHE fees, log into your student account and register the receipt details. Do not forget to add your permit.

12.0 APPEALS FOR REMARKING

- 12.1 Candidates who are dissatisfied with their marks may apply for remarking within 14 days from the date of release of examinations results, by completing an Appeal Form for remarking (available at www.icpau.co.ug) and paying the prescribed fees.
- 12.2 Students are advised not to make the appeal decision in a rush and to note that no extraneous circumstances will be considered during the remarking.
- 12.3 The remarking will take place within three weeks from the closure of the appeal period. No extensions will be granted.
- 12.4 A refund of the remarking fee, less an administrative charge of 20%, shall be made if, after the remarking, the candidate's result for a particular paper changes from FAIL to PASS. Otherwise, no refund will be made.
- 12.5 The remarking fees for 2025 are as follows

Level	CPA	CTA	ATD
	Ushs	Ushs	Ushs
I (per paper)	440,000	780,000	420,000
II (per paper)	480,000	980,000	440,000
III (per paper)	500,000	1,180,000	460,000
IV	1,320,000	N/A	N/A

13.0 COURSE TIME LIMITS

- 13.1 The CPA course must be completed within 10 years from the date of registration.
- 13.2 A student will be discontinued when the completion period expires. A CPA student who is discontinued for this reason may apply for re-registration as a new student.

14.0 MAINTAINING STUDENTSHIP

- 14.1 Annual renewal fees for studentship are due on 1 January of each year and should be paid no later than 31 March of each year.
- 14.2 Studentship will lapse if the annual renewal fees remain unpaid after 31 March of the year.
- 14.3 Students with outstanding dues (annual renewal fees) will not be allowed to register for examinations.
- 14.4 A student whose studentship lapses due to non-payment of annual dues may, on application, renew their studentship by paying the outstanding dues, as determined by the Institute. The student will, thereafter, be re-activated.
- 14.5 A student who is not on the students' roll will not be permitted to sit for examinations.
- 14.6 The lapsed time of studentship will not affect the course completion time limits, that is, no extension of completion dates will be allowed due to studentship lapses.
- 14.7 A student may be discontinued for professional misconduct.

15.0 METHODS OF STUDY

There are four distinct methods of study:

- 15.1 A full-time study at an ICPAU-recognised training institution.
- 15.2 Part-time study (i.e. evening or weekend classes) at an ICPAU-recognised training institution.
- 15.3 Private study (reading on your own with the help of ICPAU study material).
- 15.4 Correspondence by an ICPAU-recognised training institution.

Note: The choice of study method is at the student's discretion. However, students are encouraged to make sufficient preparation for examinations.

16.0 TUITION PROVIDERS

ICPAU is not engaged in the provision of tuition. This function is carried out by various recognised tuition providers. The recognised tuition providers can be accessed via the ICPAU website.

Scan QR Code



17.0 STUDENTS WITH SPECIAL NEEDS


- 17.1 Any student with special needs shall make a written submission to the Board stating the disability at least sixty (60) days before the start of an examinations session.
- 17.2 A special needs student who communicates to the Board shall be referred to a special needs expert for assessment, at his or her cost, and a written recommendation of the applicable interventions made to the Board.
- 17.3 The Board shall inform the student of the recommendations by the special needs expert that will be extended during examinations.


18.0 REGISTRATION CARD REPLACEMENT

If you lose your registration card (identity card) and you need a replacement, please follow the steps below:

- 18.1 Write to the Institute via students@icpau.co.ug informing the team of the loss of your card and the desire to have it replaced. You may attach a portrait (passport-type).
- 18.2 Deposit Ushs 50,000 onto your ICPAU portal account using the payment process in 9.5 above and collect the card at the Institute. The process is instant.



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