

Uganda

Parliamentary Pensions Act Chapter 273

Legislation as at 31 December 2023

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PDF created on 17 March 2026 at 09:33.

Collection last checked for updates: 17 August 2007.

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FRBR URI: /akn/ug/act/2007/6/eng@2023-12-31

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Uganda

Parliamentary Pensions Act

Chapter 273

[Published in Uganda Gazette 43 on 17 August 2007](#)

Assented to on 20 July 2007

Commenced on 1 July 2001

[This is the version of this document at 31 December 2023.]

[Note: This legislation was revised and consolidated as at 31 December 2000 and 31 December 2023 by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]

*[Amended by [Parliamentary Pensions \(Amendment\) Act, 2011 \(Act 3 of 2011\)](#) on 21 February 2011]
[Amended by [Parliamentary Pensions \(Amendment\) \(No. 2\) Act, 2011 \(Act 4 of 2011\)](#) on 21 February 2011]
[Amended by [Parliamentary Pensions \(Amendment\) Act, 2023 \(Act 3 of 2023\)](#) on 17 March 2023]*

An Act to provide for a contributory Pension Scheme for members of Parliament and members of staff of the Parliament; to establish a Parliamentary Pensions Fund for the payment or granting of pensions or retirement benefits to members of Parliament and members of staff of Parliament; and for related matters.

[Act 6/2007; Act 3/2011; Act 4/2011; Act 24/2015; Act 3/2023]

Part I – Preliminary

1. Application

This Act shall apply to any person who, on the date of commencement of this Act, was a member of Parliament, whether as an elected member or an *ex officio member*, or is a member of staff of Parliament.

2. Interpretation

In this Act, unless the context otherwise requires—

“**actuary**” means a person recognised as such by the Institute of Actuaries in England, the Faculty of Actuaries in Scotland, the Canadian Institute of Actuaries, the Society of Actuaries of the United States of America, the Institute of the Actuaries of Australia or a person holding such equivalent qualification as the Board of the Uganda Retirement Benefits Regulatory Authority may, by notice in the *Gazette*, prescribe;

“**AGM**” means the Annual General Meeting of the members of the Scheme including a former member receiving pension under the Scheme or with deferred benefits in the Scheme;

“**beneficiary or nominee**” means a person designated by a member to benefit under the Scheme;

“**Authority**” means the Uganda Retirement Benefits Regulatory Authority;

“**Board**” means the Board of Trustees established under section 23;

“**currency point**” has the value assigned to it in Schedule 1 to this Act;

“**custodian**” means a financial institution whose business include taking responsibility for the safe custody of the funds, securities financial instruments and documents of title of the assets of this scheme funds and licensed under the Uganda Retirement Benefit: Regulatory Authority Act;

“**dependant**” means a son or daughter under the age of eighteen years or a son or daughter above the age of eighteen years or any other: person who is wholly or substantially dependent on a member;

“**defined benefits Scheme**” means a retirement benefits Scheme in which a sponsor undertakes to provide benefits expressed in the form of annuity or lump sum calculation based on work history and guaranteed return on contribution account regardless of the investment performance of the Fund associated with the Scheme and accordingly constitutes a contingent liability for the sponsor;

“**Fund**” means the Parliamentary Pensions Fund established under section [10](#);

“**Fund Manager**” means a person appointed by the trustees to advise on the investment of the assets of the Scheme in accordance with such terms and conditions of service as may be specified in the instrument of appointment;

“**hybrid cash balance scheme**” means a defined benefits scheme which includes elements of money purchase pension design scheme;

“**medical practitioner**” means a person registered and licensed to practice as a medical practitioner under the Medical and Dental Practitioners Act;

“**member**” means a Member of Parliament and a member of staff of the Parliamentary Commission on permanent and pensionable terms contributing to the Fund;

“**money purchase pension design scheme**” means a scheme that provides benefits based upon the amount of money that is in a member account when benefits are due to be paid;

“**Parliamentary Commission**” means the Parliamentary Commission established by [the Administration of Parliament Act](#);

“**pensionable service**” means service as a member beginning from the 2nd day of July, 2001;

“**pensioner**” means a person receiving pension under this Act;

“**pensionable emolument**” means basic salary, excluding any allowance or gratuity;

“**reserve account**” means a reserve account established under section [30](#);

“**retirement**” to mean retirement as, or ceasing to be, a member after a period of ten continuous years of service as a member and on attainment of forty-five years of age;

“**Scheme**” means the Parliamentary Pension Scheme established under section [3](#);

“**scheme credit**” means the total contributions by and in respect of a member and interest accruing on it;

“**spouse**” means a husband or wife by a lawful marriage.

Part II – Establishment of Parliamentary Pension Scheme and Parliamentary Pensions Fund

3. Establishment of Parliamentary Pension Scheme

- (1) There is established a pension scheme to be known as the Parliamentary Pension Scheme.
- (2) The Scheme shall be a hybrid cash balance scheme under which members and the Government shall make contributions to the Fund in accordance with section [5](#).
- (3) The Scheme shall be a body corporate with perpetual succession and a common seal and shall be capable of suing and being sued in its corporate name and shall do all such other things a body corporate may lawfully do.

4. Membership of Scheme

- (1) The Scheme shall consist of Members of Parliament, whether elected or *ex officio*, and members of staff, on permanent and pensionable terms, of the Parliamentary Commission except that any member who is also a Vice President or a Prime Minister or becomes Speaker or Deputy Speaker shall not be a member of the Scheme.
- (2) A member who is subsequently appointed as Vice President or Prime Minister or elected Speaker or Deputy Speaker shall withdraw from the Scheme and his or her benefits may be deferred under section [18](#).
- (3) All members of the 7th Parliament and staff of the Parliaments Commission shall, on the date of commencement of this Act, be deemed have joined the Scheme.
- (4) For the purposes of this Act, a person who ceases to be a member in consequence of the dissolution of Parliament, or in consequence of a court order relating to any election petition, shall be deemed to continue to be member until such time as he or she fails to be re-elected to Parliament.
- (5) The benefits of the Speaker and Deputy Speaker shall be providing for under Part V of this Act.

5. Contributions to Scheme

- (1) There shall be a deduction from each monthly payment of the pensionable emolument made to a member, a sum calculated at the rate twenty percent of the pensionable emolument.
- (2) The Government contribution to the Scheme shall be calculate at the rate of thirty percent of the monthly pensionable emolument of each member, or at a rate determined to guarantee the solvency of the Scheme; provided for under section [44](#).
- (3) Where for any reason the appropriate deduction is not made from a member's pensionable emolument within any month, there shall be deducted from any other money payable to the member, an amount equal to the relevant deduction as if such money was pensionable emoluments.
- (4) Except as otherwise expressly provided for in this Act, no deduction made under this section or any part of that deduction shall be refunded to a member.
- (5) The Board shall maintain a member account for each member to which all contributions made by and in respect of each member under this Act shall be credited, and from which there shall be paid individual benefit in respect of each member.

6. Voluntary contributions

- (1) A member may, in addition to the contribution made under section [5](#), make voluntary contributions to the Scheme.
- (2) A member who wishes to make a voluntary contribution may authorise the Parliamentary Commission, in writing, to deduct an amount from the member's wage payment and remit the amount as a voluntary contribution to the Scheme.
- (3) The Parliamentary Commission shall remit the voluntary contribution under subsection [\(2\)](#) every month or at any other time authorised by the member.

7. Deductions not assignable, etc.

- (1) Subject to the provisions of this Act, no deductions made under this Act shall be assignable or transferable or liable to be attached, sequestered or levied upon for, or in respect of, any debt or claim.

- (2) Subsection (1) shall not apply to an order of court for the payment of periodical sums of money towards the maintenance of the spouse or former spouse or child, of the member to whom the pension, gratuity or other benefit has been granted.

8. Pension not subject to attachment on bankruptcy

Where a person in receipt of pension under this Act is adjudicated insolvent by a competent court, the person shall continue to receive the pension and the pension shall not be subject to attachment under the insolvency laws.

9. Restriction on use of Scheme funds

- (1) The funds of the Scheme shall not—
- (a) be used for speculative investment;
 - (b) be lent to any person, except through securities sold on the open market; or
 - (c) be invested with a bank, non-banking financial institution, insurance company, building society or other institution with a view to securing loans or mortgages, at a preferential rate of interest or for other consideration to the trustee, custodial administrator or fund manager of the retirement benefits scheme.
- (2) Notwithstanding section 7 and subsection (1), a prescribe proportion of the benefits accruing to a member may be assigned and use by the member to—
- (a) secure a mortgage or a loan from any institution on such term as may be determined by the Board;
 - (b) pay for medical treatment in respect of a pensioner on the recommendation of a specialist medical practitioner approved by the Board.
- (3) Notwithstanding any other laws, the funds of the Scheme may be sent to members of the Scheme on such terms as may be determined by the Board.

10. Parliamentary Pensions Fund

There is established a fund to be known as the Parliamentary Pensions Fund for the purposes of the Parliamentary Pension Scheme referred to in section 3.

11. Objective of Fund

The objective of the Fund is to—

- (a) collect contributions by and in respect of members;
- (b) ensure the grant of reasonable retirement benefits to members;
- (c) optimise returns of investment on contributions by and in respect of members; and
- (d) maintain the long-term solvency and sustainability of the Scheme.

12. Contributions to Fund

- (1) The contributions deducted from members' emoluments and Government contribution under section 5, shall be paid into the Fund.
- (2) The Government contribution to the Fund shall be charged on and payable out of the Consolidated Fund without further appropriation other than under this section.

- (3) The Government shall, in addition to the contribution made under section 5, contribute the initial liability of the Fund resulting from any pensionable service.
- (4) The contributions by and in respect of each member under section 5 shall be paid to the Fund before the fifteenth day of the next following calendar month.

13. Payments from Fund

The following payments shall be made from the Fund—

- (a) pension;
- (b) refund of contributions;
- (c) expenses incurred in the management and administration of the Scheme; and
- (d) trivial pension.

Part III – Pensionable service and retirement benefits

14. Pensionable service

- (1) Except as otherwise provided under this Act, only continuous service as a member shall be taken into account as pensionable service.
- (2) Any question as to whether a member's service is or has been continuous or not, shall be determined by the Parliamentary Commission.

15. Pension for former member

- (1) Pension shall be paid to a member who ceases to be a member on or after attaining forty-five years of age, subject to service as a member for a continuous period of ten years or more.
- (2) The pension payable to a former member shall be calculated basing on a formula provided in Schedule 2 to this Act.
- (3) The pension payable to a former member on his or her retirement shall be of such amount as can be purchased by his or her scheme credit at the date of retirement by monthly payments.
- (4) Notwithstanding subsection (3), a member entitled to pension shall have an option of receiving a commuted lump sum payment of not more than $33\frac{1}{3}$ percent of his or her scheme credit.
- (5) Notwithstanding subsection (1), pension may be paid to a member who ceases to be a member on or after attaining forty-five years of age, subject to service as a member for a continuous period of five years, where the member elects to receive pension instead of a refund.

16. Refund of contributions

A member who ceases to be a member whose age is less than forty-five year or who has had less than ten years of pensionable service, shall be entitled to a refund of his or her scheme credit.

17. Midterm access to benefits

- (1) Subject to subsection (2), a member who has made contribution to the Scheme under section 5 shall be allowed midterm access to his or he benefits accrued from the contributions.
- (2) A member who is forty-five years of age and above and has made contributions to the Scheme for at least ten years, is eligible to midterm access to his or her benefits, of a sum not exceeding twenty percent of his or her accrued benefits.

- (3) The Board shall, by statutory instrument, prescribe the term: and conditions and procedure for accessing the accrued benefits under this section.
- (4) A statutory instrument made under subsection (3) shall be laid before Parliament for approval.

18. Deferment of payment of benefits

- (1) Notwithstanding the provision of section 16, a member whose membership ceases before he or she attains the age of forty-five years, but whose pensionable service is ten years or more, may leave his or her contribution in the Scheme as deferred benefits until he or she attains the age of forty-five years.
- (2) Subject to section 15(4), a member whose payment is deferred under subsection (1) shall, on attaining the age of forty-five years be paid his or her scheme credit as pension.

19. Retirement on health grounds

Where a member retires or ceases to be a member by reason of ill health and the Board is satisfied, on the basis of a report of the Parliamentary Commission Medical Board in the case of a member who is a member of staff of the Parliamentary Commission or a specialist medical practitioner approved by the Board, in the case of a member who is a Member of Parliament, that there is no reasonable possibility of the member becoming fit to be an active member again, the member shall be paid—

- (a) where the member has had ten years or more of pensionable service, pension under section 15, notwithstanding that he or she has not attained the age of forty-five years; or
- (b) where the member has less than ten years of pensionable service, a refund of the member's contributions together with the contribution made by the Government on his or her behalf calculated with interest as may be determined by the Board.

20. Death of member or pensioner

- (1) Notwithstanding the provisions of any other law, where a member or pensioner dies, his or her death benefits shall be distributed by the Board in accordance with the nomination made under subsection (2).
- (2) Every member or pensioner shall, in the prescribed form, nominate his or her beneficiary who—
 - (a) in case of death of the member, shall be entitled to a refund of the member's Scheme credit; and
 - (b) in case of death of the pensioner, shall receive the pensioner's pension.
- (3) Where a member or pensioner does not nominate any beneficiary, the Board may, in exceptional circumstances, determine the distribution of the benefits of the deceased member or pensioner.
- (4) The exceptional circumstances referred to under subsection (3) shall be prescribed by regulations made by the Board under section 50.

21. Suspension of pension on re-election

- (1) A person receiving pension under this Act who is elected Member of Parliament or is appointed member of staff of the Parliamentary Commission on permanent and pensionable terms, shall contribute to the Fund and the payment of the pension or any part of it shall be suspended during the period he or she is a Member of Parliament or is appointed member of staff on permanent and pensionable terms.
- (2) For the avoidance of doubt, no pension under this Act shall be paid to a serving Member of Parliament.

22. Establishment of Parliamentary Post-Retirement Medical Fund

- (1) There is established a fund to be known as the “Parliamentary Post-Retirement Medical Fund”.
- (2) The object of the Parliamentary Post-Retirement Medical Fund is to provide members access to medical care upon retirement.
- (3) The Board shall deduct an amount not exceeding two percent of the contribution made under section 5 and remit the contribution to the Parliamentary Post-Retirement Medical Fund for the benefit of the member.
- (4) The moneys in the Parliamentary Post-Retirement Medical Fund shall, at all times, be maintained separately from any other funds under the control of the Board.
- (5) The administration and management of the Parliamentary Post Retirement Medical Fund shall be prescribed by regulations made by the Board under section 50.

Part IV – Management of scheme and fund

23. Establishment of Board of Trustees

- (1) There is established a Parliamentary Pension Scheme Board of Trustees consisting of—
 - (a) the Minister responsible for finance or his or her representative;
 - (b) two back bench members of Parliament elected from different political parties or organisations;
 - (c) one elected back bench Commissioner;
 - (d) one member of staff elected by the members of staff of the Parliamentary Commission;
 - (e) two pensioners elected by the pensioners, one of whom shall be a former staff of the Parliamentary Commission and the other a former Member of Parliament; and
 - (f) the Clerk to Parliament who shall be an *ex-officio member* without the right to vote.
- (2) At least one-third of the members of the Board shall be women.
- (3) The Chairperson of the Board shall be elected by the members of the Board from the two back bench Members of Parliament from different political parties or organisations and the pensioners.
- (4) In the absence of the Chairperson, the members present shall elect from among themselves, a Chairperson for the purposes of the sitting.
- (5) The Clerk to Parliament shall be the secretary to the Board and the principal signatory of the Scheme.
- (6) The Board shall be responsible for the management and control of the Scheme.
- (7) Except as otherwise expressly provided in this Act, the Board may carry out its functions notwithstanding any vacancy in its membership.
- (8) The Board shall appoint an actuary, custodian, Fund Manager, auditor and any other professional of the Scheme as the Board may deem necessary for the proper administration of the Fund.
- (9) A member of the Board shall serve for a period of five years but may be eligible to serve one other term.
- (10) A person shall cease to be a trustee if he or she—
 - (a) is sentenced to imprisonment by a court of competent jurisdiction for a period of six months or more;

- (b) becomes insolvent or makes an arrangement or composition with his or her creditors generally;
- (c) becomes a person suffering from mental illness;
- (d) fails without reasonable cause and without the consent of the other trustees to attend four consecutive meetings of the Board and the Board resolves in a meeting that by reason of such failure he or she shall cease to be a trustee;
- (e) is removed by a resolution of members in an AGM;
- (f) in the case of a trustee appointed by virtue of the office he or she holds, on ceasing to hold that office;
- (g) resigns;
- (h) is forbidden to act as trustee under any written law; or
- (i) dies.

24. Powers of Board

For the purpose of carrying out its functions, the Board may exercise, perform and discharge any of the following powers—

- (a) control, supervise and administer the assets of the Scheme in such manner as to promote the purpose for which the Scheme is established;
- (b) issue guidelines for the proper management of the Scheme;
- (c) delegate any of its powers to any person;
- (d) form sub committees for the effective performance of its functions;
- (e) determine, on the advice of the actuary, trivial pension to be paid as a lump sum payment to a pensioner; and
- (f) do such other things as the Board may consider expedient for the preservation of the Scheme and the rights of the members and beneficiaries.

25. Appointment and functions of Chief Operations Manager of Scheme

- (1) The Scheme shall have a Chief Operations Manager who shall be appointed by the Board for a term of four years and renewable once.
- (2) A person shall not be appointed Chief Operations Manager unless that person—
 - (a) has academic or professional qualifications in accounting, finance, economics, insurance, law or banking with experience and competence to manage the affairs of the Scheme; and
 - (b) is a person of high moral character and proven integrity.
- (3) The Chief Operations Manager shall—
 - (a) be the accounting officer of the Scheme; and
 - (b) in the performance of his or her functions, be answerable to the Board.
- (4) Subject to the general supervision and direction of the Board, the Chief Operations Manager shall be responsible for the day to day operations and administration of the Scheme and performing any other function assigned to him or her by the Board.

26. Other staff of Scheme

- (1) The Board may, on the advice of the Chief Operations Manager, appoint staff of the Scheme as may be necessary for the effective performance of the functions of the Scheme.
- (2) The staff of the Scheme shall hold office on such terms and conditions as may be specified in their instruments of appointment.

27. Expenses of management of Fund

- (1) The expenses for management and administration of the Scheme and the Fund shall be borne by the Fund.
- (2) The Parliamentary Commission shall be responsible for the setup costs of managing the Scheme and the Fund.

28. Meetings of Board

- (1) The Board shall meet—
 - (a) at least once in four months at such time and place as the Chairperson may determine; or
 - (b) upon a request in writing to the Chairperson by at least three members of the Board.
- (2) The quorum of the Board shall be five members of the Board.
- (3) Subject to the provisions of this Act, the Board may regulate its own procedure at its meetings.
- (4) The decisions of the Board shall be by simple majority.

29. Interest on member accounts

The interest on the scheme credit of each member shall be calculated at the rate specified in Schedule 3 to this Act.

30. Reserve account

There shall be established a reserve account of the Fund to which shall be deposited any—

- (a) penalties required by this Act to be paid into the Fund;
- (b) special contribution and any contribution which cannot be allocated to the account of any member of the Fund;
- (c) benefits of untraceable members, five years from the time the benefits are due;
- (d) income from investments such as the Board may determine; and
- (e) any other income authorised by this Act.

31. Accounts and audit

- (1) The Board shall cause to be provided and kept proper books of accounts and records with respect to—
 - (a) the receipt and expenditure of money by, and other financial transactions of the Fund;
 - (b) the assets and liabilities of the Fund, and shall cause to be made out for every financial year a balance sheet and a statement showing details of the income and expenditure of the Fund and all its assets and liabilities.

- (2) Not later than three months after the close of every financial year, the accounts including the balance sheet of the Fund relating to that financial year shall be audited by the Auditor General or an auditor appointed by the Auditor General.
- (3) The Board shall, within two months after receipt of the audited statement of accounts of the Scheme, submit to the Annual General Meeting a copy of the audited statement of accounts together with a copy of the audited report on the statement of accounts made by the auditor.

32. Investment

- (1) The Scheme shall have an investment policy approved by the Board.
- (2) All money in the Fund, including the reserve account, which are not for the time being required to be applied for the purpose of the Fund, shall be invested in such assets as may be determined by the Board.

33. Exemption from stamp duty

No stamp duty shall be chargeable under the Stamp Duty Act in respect of any instrument executed by any person on behalf of or in favour of the Fund or in respect of the payment of any benefit or the refunding of any contribution under this Act in any case where, but for this exemption, the Fund or any person acting on behalf of the Fund would be liable to that duty.

34. Exemption from income tax

Pension, benefit or refund paid under this Act shall be exempt from income tax.

Part V – Retirement benefits for Speaker or Deputy Speaker

35. Application

The provisions of this Part apply to—

- (a) a person who ceases to hold the office of Speaker or Deputy Speaker after the 17th day of March, 2023; and
- (b) a person who held the office of Speaker or Deputy Speaker on or after 1st January, 1980.

36. Interpretation for Part

In this Part, unless the context otherwise requires—

“**daughter**” includes a daughter adopted in the manner recognised under: the laws of Uganda;

“**dependent**” includes a spouse, parent, son or daughter;

“**retirement**” means ceasing to hold office as Speaker or Deputy Speaker other than under the circumstances specified under section [37\(3\)](#)

“**son**” includes a son adopted in the manner recognised under the laws of Uganda.

37. Benefits for Speaker or Deputy Speaker ceasing to hold office

- (1) A person who ceases to hold the office of Speaker is entitled to the benefits specified in Schedule 4 to this Act.
- (2) A person who ceases to hold the office of Deputy Speaker is entitled to the benefits specified in Schedule 5 to this Act.

- (3) A person is not entitled to receive a benefit under subsection (1) or (2) if that person is removed from the office of Speaker or Deputy Speaker for—
 - (a) abuse of office;
 - (b) misconduct or misbehaviour; or
 - (c) being disqualified from being a Member of Parliament.
- (4) Where a person ceases to hold the office of Speaker or Deputy Speaker on the ground of infirmity of body or mind, that person shall receive the benefits similar to those provided for a person who ceases to hold the office of Speaker or Deputy Speaker, upon retirement.
- (5) A person who resigns or ceases to be Speaker or Deputy Speaker under subsection (3)(a) and (b) but remains a member of Parliament, is entitled to rejoin the Scheme and section 5(2) shall not apply to him or her.
- (6) The funds for the administration and management of the benefits under subsections (1), (2) and (4) shall be paid directly from the Consolidated Fund.
- (7) The benefits provided for under this Part shall be administered and managed by the Parliamentary Commission.
- (8) For the avoidance of doubt, the retirement benefits of the Speaker and Deputy Speaker under this Part shall not form part of the structure of the Scheme.

38. Funeral of Speaker or Deputy Speaker

The funeral of a person who dies while holding the office of Speaker or Deputy Speaker shall be conducted in accordance with Part E of Schedule 4 to this Act.

39. Benefits of spouse of Speaker or Deputy Speaker who dies in office

- (1) A spouse or spouses of a person who dies while holding the office of Speaker shall be granted the benefits specified in Part C of Schedule 4 to this Act.
- (2) A spouse or spouses of a person who dies while holding the office of Deputy Speaker shall be granted the benefits specified in Part C of Schedule 5 to this Act.
- (3) For the avoidance of doubt, the benefits of a spouse or spouses of a person who dies while holding the office of Speaker or Deputy Speaker shall be granted to the spouse or spouses collectively, until their death.

40. Benefits of dependent of Speaker or Deputy Speaker who dies in office

- (1) Where a person who dies while holding the office of Speaker or Deputy Speaker does not have a spouse, a dependent of the former Speaker or Deputy Speaker shall be granted benefits prescribed in Part D of Schedule 4 or 5, as the case may be.
- (2) The benefits under this section shall be guaranteed for a period of twenty years and granted collectively where the dependents are more than one.

41. Benefits of dependent of Speaker or Deputy Speaker who dies in retirement

Where a former Speaker or Deputy Speaker dies in retirement, the surviving spouse or spouses and dependents of the former Speaker or Deputy Speaker shall be entitled to the monthly allowances specified in paragraph (1) of Parts C and D of Schedules 4 and 5 for the unexpired period of twenty years from the date of retirement of the Speaker or Deputy Speaker.

42. Disapplication of Scheme to Speaker and Deputy Speaker

- (1) Where a person who ceases to hold the office of Speaker or Deputy Speaker is entitled to the benefits under this Part, that person is entitled to a refund of the contributions with interest made by the person to the Scheme.
- (2) For the avoidance of doubt, a person referred to in subsection (1) is entitled to a refund of the monthly contributions made by that person, and the contributions made by Government in respect of that person, together with interest up to the time of becoming Speaker or Deputy Speaker.
- (3) The Speaker or Deputy Speaker may leave his or her contribution in the Scheme as deferred benefits until he or she ceases to be Speaker or Deputy Speaker.
- (4) A person who opts to defer receipt of his or her benefits under subsection (3) shall on ceasing to be Speaker or Deputy Speaker be entitled to his or her benefits.
- (5) Where a member becomes Speaker or Deputy Speaker, that member and Government shall not contribute to the Scheme during the period that the member is Speaker or Deputy Speaker.

43. Review of allowances and benefits

The allowances and benefits granted under this Part shall be reviewed every five years.

Part VI – Miscellaneous**44. Government guarantee**

The Government shall, during the short and medium term, guarantee the solvency of the Scheme for any payment that may be required under it.

45. Bi-annual reports to Parliament

- (1) The Board of Trustees shall at least once in every six months submit a report to Parliament on the performance of its functions.
- (2) Parliament shall consider the report submitted under subsection (1).

46. Audit

All accounts of the Scheme shall be audited by the Auditor General or an auditor appointed by the Auditor General, at least once in a financial year.

47. Actuarial review

- (1) The Board shall, at least once in every three years, appoint a duly accredited actuary to review the performance and operations of the Scheme and of the Fund and make a report with recommendations to the Board.
- (2) A report made under subsection (1) shall be laid before the AGM within two months from the date of submission to the Board.

48. Dispute resolution

Where the Board decides in respect of any member—

- (a) that pension or other benefit may not be granted under this Act; or

- (b) that pension or other benefit which may be or has been granted under this Act shall be withheld, reduced in amount or suspended, the member or, if he or she is dead, his or her spouse, dependent, beneficiary or nominee may, within ninety days of being informed of the decision, apply in writing to the Board for the case to be referred to the Authority.

49. Power to amend Schedules

- (1) The Minister responsible for finance shall amend Schedule 1 to this Act.
- (2) The Board may, by statutory instrument, in consultation with the Parliamentary Commission, after an actuarial review, amend Schedule 2 to this Act.
- (3) The Board may, by statutory instrument, in consultation with the Parliamentary Commission and after actuarial recommendation amend Schedule 3 to this Act.
- (4) The statutory instruments made under subsections (1) and (2) shall be laid before Parliament for information.
- (5) Parliament may, by resolution, amend Schedules 4 and 5 to this Act.

50. Regulations

- (1) The Board in consultation with the Parliamentary Commission may, by statutory instrument, make regulations for the effective implementation of this Act.
- (2) A statutory instrument made under this section shall be laid before Parliament for information.

51. Annual report

The Board shall, within four months after the expiration of each financial year, submit to the AGM an annual report containing—

- (a) the audited accounts of the Fund;
- (b) the status of the Scheme and a statement of the investments of the Fund; and
- (c) any other information the AGM may require.

Schedule 1 (Sections 1, 49(1))

Currency point

A currency point is equivalent to twenty thousand shillings.

Schedule 2 (Sections 15(2), 49(2))

Formula for calculation of pension of former member

Hybrid cash balance benefit

- (a) Pension
$$\frac{AF}{CAF} \times Fr$$
- (b) A cash lump sum = $AF \times (1 - Fr)$

Where AF = Accumulated Fund in Member's account at time of retirement

CAF = Expected present value of a conversion life annuity of 1 per annum increasing at 4% per annum with a guaranteed payment period of 15 years, payable monthly, at a time of retirement of a member, based on appropriate terms of interest and expense factors.

Fr = 66%%.

Schedule 3 (Sections 29, 49(3))

Interest Rate

Interest shall be calculated at a rate of at least eight percent of the scheme credit of a member.

Schedule 4 (Sections 37(1), 38, 39(1), 40(1), 41,49(5))

Retirement benefits for Speaker or Deputy Speaker

Part A – Benefits of Speaker ceasing to hold office by retirement

1. A monthly allowance equivalent to sixty percent of the monthly salary of the sitting Speaker of Parliament
2. One four-wheel chauffeur-driven car with a cubic capacity of 3500 to 4000
3. Two security guards
4. Two domestic staff
5. Medical care for the retired Speaker and the spouse or spouses
6. An allowance equivalent to thirty-three currency points per month for utilities

Part B – Benefits of Speaker who ceases to hold office by resignation

1. A monthly allowance equivalent to sixty percent of the monthly salary of the sitting Speaker of Parliament
2. One four-wheel chauffeur-driven car with a cubic capacity of 3500 to 4000
3. Two security guards
4. Two domestic staff
5. Medical care for the former Speaker and the spouse or spouses

Part C – Benefits for spouse or spouses of person who dies while holding office of Speaker

1. A monthly allowance equivalent to sixty percent of the monthly allowance payable to the deceased Speaker
2. One four-wheel chauffeur-driven car with a cubic capacity of 3500 to 4000
3. Two security guards
4. Two domestic staff
5. A health insurance policy of up to fourteen currency points per month

Part D – Benefits of a dependent of person who dies while holding office of Speaker

1. A monthly allowance equivalent to sixty percent of the monthly salary of the sitting Speaker
2. Other allowances to cater for the transport, health and security of the dependent as may be determined by the Parliamentary Commission

Part E – Funeral arrangements for Speaker or Deputy Speaker who dies while in office

1. A person who dies while holding the office of Speaker or Deputy Speaker shall be accorded a State funeral
2. An equivalent of thirty percent of the gross annual salary of the Speaker or Deputy Speaker shall be used towards the funeral expenses
3. An official statement about the death of the Speaker or Deputy Speaker shall be made on television, radio, print media and other electronic media
4. Government shall declare a mourning period
5. Martial music shall be played on national radio during the mourning period
6. National flags shall be flown at half-mast during the mourning period
7. The casket shall be draped in the national flag
8. The casket cortege shall be escorted by the Uganda Police Force in to proof flash light vehicles
9. The casket shall be carried by ceremonially uniformed pallbearers from the Uganda Police Force
10. The body shall lie in State for one day, for public viewing
11. A condolences book shall be opened for signing by political leaders, dignitaries and the public
12. An official guard shall keep vigil and a bright light shall light the casket throughout the night
13. Parliament shall pay tribute to the Speaker or Deputy Speaker with a band in attendance playing dirges
14. A funeral service shall be held in honour of the late Speaker or Deputy Speaker in a place of worship or in a place designated by Cabinet
15. The casket shall be transported to the burial place by a hearse
16. A public holiday shall be declared on the day of burial, in accordance with [the Public Holidays Act](#)
17. At the burial, there shall be a seventeen gun salute

Schedule 5 (Sections 37(2), 39(2), 40(1), 41,49(5))**Benefits of Deputy Speaker who ceases to hold office and benefits for spouse or spouses of person who dies while holding office of Deputy Speaker****Part A – Benefits of Deputy Speaker ceasing to hold office by retirement**

1. A monthly allowance equivalent to sixty percent of the monthly salary of the sitting Deputy Speaker
2. One four-wheel chauffeur-driven car with a cubic capacity of 3500 to 4000
3. One security guard

4. One domestic staff
5. Medical care of the retired Deputy Speaker and the spouse or spouses
6. An allowance equivalent to thirty-three currency points per month for utilities

Part B – Benefits for Deputy Speaker who ceases to hold office by resignation

1. A monthly allowance equivalent to thirty-three percent of the monthly salary of the sitting Deputy Speaker
2. One four-wheel chauffeur-driven car with a cubic capacity of 3000 to 4000
3. One security guard
4. One domestic staff
5. Medical care for the former Deputy Speaker and the spouse or spouses

Part C – Benefits for spouse or spouses of person who dies while holding office of Deputy Speaker

1. A monthly allowance equivalent to sixty percent of the monthly allowance of the deceased Deputy Speaker
2. One four-wheel chauffeur-driven car with a cubic capacity of 3000 to 4000
3. One domestic staff
4. Medical care for the spouse or spouses

Part D – Benefits of a dependent of a Deputy Speaker who dies in office

1. A monthly allowance equivalent to sixty percent of the monthly salary of the sitting Deputy Speaker
2. Other allowances to cater for the transport, health and security of the dependent as may be determined by the Parliamentary Commission