



**THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
(NBAA)**

Fee structure for Board's examinations: New Candidates and Continuing Candidates

LEVEL	REGISTRATION FEE FOR NEW CANDIDATE	EXAMINATION FEES FOR CONTINUING CANDIDATE	EXAMINATION FEE FOR REPEATED SUBJECT(S)
ATEC I	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00
	REGISTRATION FEE: SHS.20,000.00	EXAMINATION FEE (SINGLE SUBJECT) : SHS.40,000.00	REPEATED SUBJECT: SHS.15,000.00
	SUBSCRIPTION FEE : SHS.25,000.00	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE): SHS í í í	SUBSCRIPTION FEE : DEPENDING ON THE OUTSTANDING BALANCE) SHS í í í ..
	PENALTY FEE (DEPENDING ON THE SUBMISSION OF REG. FORM) : SHS í í í ..	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHS í í í	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHS í í í ..
TOTAL			
ATEC II	FORM FEE : SHS 20,000.00	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00
	REGISTRATION FEE : SHS 20,000.00	EXAMINATION FEE (SINGLE SUBJECT) : SHS.45,000.00	REPEATED SUBJECT: SHS 20,000.00

LEVEL	REGISTRATION FEE FOR NEW CANDIDATE	EXAMINATION FEES FOR CONTINUING CANDIDATE	EXAMINATION FEE FOR REPEATED SUBJECT(S)
	SUBSCRIPTION FEE : SHS.25,000.00	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE): SHS í í	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE): SHS í
	EXEMPTION FEE : SHS.40,000.00	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHS í í í .	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHS í í í í .
	PENALTY FEE (DEPENDING ON THE SUBMISSION OF REG. FORM): SHS í ..		
TOTAL			
FOUNDATION	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00
	REGISTRATION FEE: SHS.40,000.00	EXAMINATION FEE (SINGLE SUBJECT) : SHS.70,000.00	REPEATED SUBJECT: SHS.40,000.00
	EXEMPTION FEE : SHS.100,000.00	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE): SHS í í ..	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE): SHS í í ..
	SUBSCRIPTION FEE : SHS.50,000.00	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHS í í í í	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHS í í .
	PENALTY FEE (DEPENDING ON THE SUBMISSION OF REG. FORM): SHS í ..	-	-
TOTAL			
INTERMEDIATE	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00
	REGISTRATION FEE : SHS.40,000.00	EXAMINATION FEE (SINGLE SUBJECT) : SHS.90,000.00	REPEATED SUBJECT : SHS.60,000.00
	EXEMPTION FEE : SHS.200,000.00	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE) : SHS í í	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE) : SHS í í

LEVEL	REGISTRATION FEE FOR NEW CANDIDATE	EXAMINATION FEES FOR CONTINUING CANDIDATE	EXAMINATION FEE FOR REPEATED SUBJECT(S)
	SUBSCRIPTION FEE : SHS.50,000.00	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHSí ..	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHSí í í
	PENALTY FEE (DEPENDING ON THE SUBMISSION OF REG. FORM) : SHSí í í	-	-
TOTAL			
FINAL	-	FORM FEE : SHS.20,000.00	FORM FEE : SHS.20,000.00
	-	EXAMINATION FEE (SINGLE SUBJECT) : SHS.110,000.00	REPEATED SUBJECT: SHS.80,000.00
	-	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE): SHSí í í	SUBSCRIPTION FEE (DEPENDING ON THE OUTSTANDING BALANCE): SHSí í
	-	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHSí í	PENALTY FEE (DEPENDING ON THE SUBMISSION OF EXAMS ENTRY FORM) : SHS í í í ..
TOTAL			

Note that: subscription fee covers the period of January – December and not Financial Year