

THE ACCOUNTANTS AND AUDITORS (REGISTRATION) ACT
(CAP. 286)

BY-LAWS

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SCHEDULES

THE ACCOUNTANTS AND AUDITORS (REGISTRATION) ACT,
(CAP. 286)

BY-LAWS

(Made under section 45)

THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS
(EXAMINATIONS AND TRAINING) BY-LAWS, 2014

PART I
PRELIMINARY PROVISIONS

Citation

1. These By-laws may be cited as the National Board of Accountants and Auditors (Examinations and Training) By-laws, 2014 and shall come into effect on the date of publication.

Interpretation

2. In these By-laws unless the context otherwise requires-
“abscondment” means an act or omission resulting into failure to appear for scheduled examination at time, day and place specified without permission;

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“absent” means non-appearance to the Board’s examination

“act” means the Accountants and Auditors (Registration) Act;

“accreditation” means granting of approval to an institution of higher learning after the institution has met specific requirements;

“assessment” means any written form of test for professional competence conducted during learning process;

“ATEC” is an acronym implying Accounting Technician Certificate;

“award” means conferment upon a candidate who has successfully completed a course for either ATEC or CPA (T);

“Board” means the National Board of Accountants and Auditors established by section 3 of the Act;

- “candidate” means any person duly registered for any programme of the Board for assessment as part of professional accounting education and who is eligible to sit for examinations;
- “cessation” means bar from sitting for Board examinations due to disciplinary grounds;
- “cheating” means possession of, using, giving, receiving or copying unauthorized material during the examination, and includes any form or kind of dishonesty; destruction, falsification or any evidence of examination irregularity;
- “contemporary issues” means any professional matter like a discussion paper or exposure draft or law issued or enacted at least three months before the examination date that may affect the profession’s current and future operations;
- “CPA (T)” means acronym implying Certified Public Accountant in Tanzania;
- “discontinuation” means termination or bar to sit from Boards’ examinations due to breakage of examination By-laws or regulations;
- “entry requirement” means the minimum entry qualifications required for a person to be considered for eligibility to sit for Board’s examination;
- “examination Committee” means a Committee charged with examination issues; and shall reconstitute itself into an Examination Disciplinary Committee where there is a disciplinary matter to determine;
- “examination compiler” means a person charged with a duty to compile the examination questions for certain subject;
- “examination Assembler” means a person charged with a duty to compile the examination questions for a certain subject area;
- “examination irregularities” means any act or acts committed by a candidate in the course of examination that violates the examination By-laws;
- “examination centre” means a venue that has been designated by the Board after meeting the requirements stipulated in the Third Schedule to conduct the examinations;
- “Executive Director” means the Executive Director of the Board;
- “failure” means a formal judgment of the Examination Committee and the Governing Board on the basis of assessment that the candidate has not satisfied examiners;
- “fees” means payment that a candidate, registered candidate, a prospective tuition provider and or a training institution, registered tuition provider and or a training institution, shall be required to pay to the Board as stipulated from time to time;
- “invigilator” means a person charged by the Board to supervise candidates sitting for examinations;

“invigilation” means an act of supervising candidates sitting for examinations;

“level” means a stage in the Board’s examinations structure;

“NBAA” means acronym implying the National Board of Accountants and Auditors;

“NBAA Graduate” means a candidate who has successfully completed either ATEC or CPA (T) level;

“marker” means a person appointed by the Board to assess the responses of candidates against questions and award scores;

“moderator” means a person appointed by the Board to review the set questions or to review the marked answer scripts;

“setter” means a person appointed by the Board to set examinations, prepare suggested solutions and marking schemes;

“student” means any person who has been enrolled under any examination level by the tuition providers;

“suspension” means temporary withdrawal of a candidate from sitting for the Board’s examination;

“tuition providers” means a training centre recognized by the Board to conduct tuition to candidates and students aspiring to sit for the examinations; and

“un-authorized material” means any written or printed material or any other material that is generally or specifically prohibited from being brought or used into the examination room.

PART II ADMINISTRATION OF EXAMINATION

Application for
Candidacy

3.-(1) Any person applying to sit for the Board’s examinations at any level shall be required to register as a candidate and shall have the minimum qualifications necessary to sit for that particular examination level.

(2) The application for candidacy registration shall be made on prescribed Form specified in the First Schedule to these By-laws.

(3) Each application form shall be supported by the relevant documents as prescribed in the form.

(4) Upon submission of the application form the Board shall-

- (a) verify the authenticity of the information furnished;
- (b) evaluate the application for candidacy registration to determine the applicant’s entry point;
- (c) communicate to the applicant of the outcome of the evaluation process.

Entry requirements **4.**-(1) An applicant for candidacy registration shall be required to meet the required entry requirements.

(2) The entry requirements for each examination level shall be as prescribed in the Third Schedule in these By-laws.

Application for exemption **5.**-(1) Upon application, the Board shall grant exemption to the applicant in parts of examinations depending on submitted proof of qualifications possessed.

(2) An applicant shall be required to complete “SECTION (B)” of the candidacy registration form specified in the first schedule to these By-laws.

(3) A candidate applying for exemption shall pay fee as determined by the Board.

(4) Evaluation of application for exemption shall be determined concurrently with candidacy registration process.

Candidacy Registration Number **6.**-(1) Upon registration of a candidate, the Board shall issue an identity card showing the candidate’s registration number.

(2) The candidate’s registration number shall be permanent and valid throughout the candidature.

(3) A candidate, upon being issued with candidate’s registration number shall be eligible to apply for the Board’s examinations.

Registers **7.**-(1) The Board shall maintain a record of the registered candidates.

(2) There shall be two types of candidacy registers, namely-

(a) the Accounting Technician Examination;

(b) the Professional Examination.

(3) The candidacy registers shall contain the following particulars against the names-

(a) date of entry;

(b) address;

(c) qualifications;

(d) level of candidacy’s registration; and

(e) such other particulars as the Board may deem necessary.

(4) All changes in the particulars registered shall be entered in the appropriate register by the Executive Director.

Examination registration **8.**-(1) Upon attainment of the minimum training period in a recognized tuition provider and after being issued with a candidate’s registration number, the candidate shall be required to apply for examination registration on a prescribed form specified in the First Schedule to these By-

laws.

(2) The Board shall evaluate the examination application to determine:

- (a) eligibility to sit for the examination;
- (b) payment of examination fee;
- (c) attainment of the minimum training duration in a recognized tuition provider; and
- (d) certification of the examination entry form by a recognized tuition provider.

Examination levels
and completion
period

9.-(1) The Board shall maintain two categories of examinations under the following levels:

- (a) the Accounting Technician examination levels being-
 - (i) Accounting Technician Level I;
 - (ii) Accounting Technician Level II;
- (b) the Professional examination levels being:
 - (i) knowledge and skills level (Foundation level);
 - (ii) skills and analysis level (Intermediate level);
 - (iii) analysis, synthesis and evaluation level (Final level)

(2) A candidate shall be allowed to sit for one or more subjects in the respective level at a single examination attempt.

(3) A candidate shall only be allowed to proceed to a higher level of examination upon successful completion of the lower level.

(4) The Board shall determine a maximum period for a candidate to keep or complete a paper, parts, level or entire examinations of the Board after which a candidate shall be disqualified from sitting the Board's examinations.

Fees

10.-(1) Upon admission, a candidate shall be required to pay the following fees as prescribed in the Fourth Schedule to these By-Laws:

- (a) Registration fees;
- (b) Examination fees;
- (c) Annual subscription fees; and
- (d) Exemption fees, where applicable.

(2) The annual subscription fees shall be paid on the first day of July of each year and shall cover the duration stipulated for cessation of candidacy.

(3) A candidate who fails to register for candidacy examination on the prescribed period shall be liable to pay a penalty fee determined by the Board from time to time.

(4) Examination fees paid shall not be carried forward to the next examination session unless the conditions stipulated under Clause 14 have

been met.

Examination
Admission
Letter

11. A candidate who is registered by the Board to sit for examination shall be issued with an admission letter specifying-

- (a) name of the center at which the candidate shall sit for the examination;
- (b) examination date and time;
- (c) examination index number; and
- (d) the examination paper(s) to be attempted.

Conduct in an
Examination

12.(1) A candidate shall be issued with candidate's examination instructions booklet specifying the matters to be observed during conduct of examinations.

(2) A candidate who is guilty of dishonest in connection with the examination or infringes any of the examination By-laws shall be liable for disciplinary action.

Examination
sessions

13.(1) There shall be two examination sessions per annum or as shall be determined by the Board.

(2) The Board shall pronounce the sessions and dates of the examinations in the media.

Postponement of
or absence from
examinations

14.(1) A candidate who wishes to postpone examination in part or its entirely, due to valid reasons shall be allowed in writing to postpone such examinations provided that such reasons shall have been communicated and approved by the Executive Director on or before closing date in which case, the total amount paid shall be carried forward.

(2) Where a candidate submits a written withdrawal after a closing date showing medical or any other reasonable grounds for postponement supported by documentary evidence, half of the amount paid may be carried forward as the Board may determine.

(3) A candidate allowed to postpone examination shall re-apply to sit for the postponed examination or part thereof in the next examination session.

(4) A candidate who fails to comply with the provisions of sub-Bylaw (3) shall forfeit the fees paid.

(5) Where a candidate fails to appear in the examinations without notice the fees paid shall be forfeited.

Examination centers

15.(1) The Board shall select the examination centers from time to time based on the prescribed qualities.

(2) The Board's examinations shall be administered at the

approved examination centers.

Examination
Irregularities

16.-(1) For purposes of these By-laws, examination irregularities include but not limited to:

- (a) verbal communication or gesturing;
- (b) possession of or using unauthorized written material in any form
- (c) exchanging of documents or answer scripts;
- (d) assisting or being assisted by other candidates;
- (e) plagiarism;
- (f) smoking;
- (g) possession of a mobile phone in an examination room
- (h) removing examination answer script from an examination venue;
- (i) tearing any part of an examination script/answer book; and
- (j) entering in an examination room with unauthorized material including but not limited to programmable calculators, ipad, food, dictionary or electronic translator of any kind, or any other materials determined by the Board other than:
 - (i) noiseless scientific calculators with standard functions ;
 - (ii) personal belongings such as briefcases, handbags, inactivated mobile phones which must be kept at an area designated by the invigilator; or
 - (iii) a bottle of water;
- (k) indecent dressing which shall mean any type of dress likely to cause disturbance or annoyance to other candidates outside or inside examination room or library, or putting on any type of dress which may assist in cheating.
- (l) borrowing of materials from other candidates in the course of examination including but not limited to:
 - (i) rulers, pens or pencils; or
 - (ii) calculators;
- (m) using abusive language in the answer script or intimidating, coercing, scaring, terrorizing, bullying, assaulting, beating, threatening, destruction of property to embarrass or humiliate in the examination room or do any other act which may affect the conduct of examination.

(2) A candidate who has been discontinued from conducting Board's examinations due to examination irregularities shall be informed in writing of his right to appeal against the decision of the Examination Disciplinary Committee.

(3) The Examination Disciplinary Committee may impose a lesser or severe penalty on a candidate found guilty of commission of examination irregularity depending on gravity of facts or circumstances constituting the

offence or as it may deem appropriate.

(4) Any detected examination irregularity shall be immediately reported in writing by the invigilator to the Executive Director.

Re-admission

17.-(1) A candidate shall be suspended from doing Boards' examinations if found guilty of examination irregularities stipulated under Clause 16 (a) to (g).

(2) A candidate suspended may, upon making application to the Board, and on paying the prescribed fees, be re-admitted on such conditions as the Board may specify.

Cessation

18.- A member of the Board shall cease to be a candidate upon the occurrence of any of the following events, namely-

- (a) on being convicted of criminal offence relating to examination matters;
- (b) cheating in an examination room ;
- (c) on being declared medically unfit to continue with examinations;
- (d) furnishing false information to the Board during the candidate's registration process;
- (e) furnishing forged documents;
- (f) on successful completion of programme undertaken;
- (g) failure to complete examinations in the prescribed period of time;
- (h) on being found guilty of examination irregularities stipulated in Clause 16(h), (i), (j) or (k);
- (i) on being declared bankrupt; or
- (j) death.

Grading system

19.-(1) The Board shall use different grades in classifying examination results as follows:

- (a) **A, B and C** for the passed paper;
- (b) **F** for the failed paper;
- (c) **E** for exempted;
- (d) **Q** for disqualified papers; and
- (e) **X** for absent in a paper.

(2) The Board shall grade the performance of the examined papers as follows:

- (a) Accounting Technician Examinations:

<i>Percentage</i>	<i>Letter Grade</i>	<i>Designation</i>
80-100	A	Distinction
70-79	B	Credit

50-69	C	Pass
0-49	F	Fail

(b) Professional Examinations:

<i>Percentage</i>	<i>Letter Grade</i>	<i>Designation</i>
80-100	A	Distinction
60-79	B	Credit
40-59	C	Pass
0-39	F	Fail

(3) The Board may from time to time determine the appropriate codes and grades to be applied in all matters relating to examinations.

PART III EXAMINATION COMMITTEE

Establishment of
the Examination
Committee

20.-(1) There shall be a Committee entrusted with the Board's examination matters.

(2) The Examination Committee shall be composed of-

- (a) two members from the Governing Board amongst which one shall be the Chairperson;
- (b) three Eminent members with requisite knowledge and skills on Education, Training and Publications issues; and
- (c) NBAA Executive Director who shall be a secretary

(3) The Examination Committee charged with examination matters shall, where there is a disciplinary matter to determine, reconstitute itself into an Examination Disciplinary Committee;

(4) A member of the Examination Committee shall not be represented in the meeting by proxy.

(5) All meetings of the Examination Committee conducted under these By-laws shall demand the presence of fifty percent of all members physically present.

Declaration
of examination
results

21.-(1) The Examination Committee entrusted with the Board's examination matters shall vet the examination results and recommend to the Board for approval and declaration.

(2) The Board shall approve and declare the examination results when it deems fit and such results shall be communicated to candidates immediately after approval.

(3) No candidate shall be allowed to inquire about the date of declaration of the results.

(4) No candidate shall be informed of the numeric marks scored in a paper or the entire examination.

Awards

22.- A candidate who successfully completed an examination at any level shall be eligible for award of any of the following certificates:

- (a) accounting Technician upon completion of Accounting Technician (ATEC) examinations;
- (b) certified Public Accountant upon completion of the Certified Public Accountant [CPA (T)] examinations;
- (c) any examination level(s) other than the final level shall be issued a relevant Certificate of completion for that level; and

Retention of Examination Results related documents

23.-(1) The Board shall retain examination scripts and other examination results related documents for a period of two years, after which the examination scripts and other examination results related documents shall be disposed off in a manner determined by the Board.

(2) Documents involved in dispute shall be retained until such time when the dispute is resolved.

Syllabi Review

24. The Board shall review its syllabi when it deems necessary but the major reviews shall be conducted every after five years.

Testing the newly introduced Statutes/ Laws/Standards

25. The Board shall observe a six months period before examining newly introduced statute laws or standards save for contemporary issues stipulated in the respective syllabi which shall be tested as and when they arise.

Accreditation Requirement for Accountancy Training Institutions

26.-(1) The Board shall accredit and monitor all accounting programmes offered by recognized training institutions in the United Republic.

(2) Every recognized institutions offering accounting programmes shall be required to seek exemption from the Board by filing the prescribed Form specified in the First Schedule and submit to the Board..

(3) The Board subject to sub-clause 2, shall grant exemptions to the accounting programmes after being satisfied that the institution has met the prescribed exemption requirements stipulated in the Exemption Accreditation requirements.

(4) An institution which is applying for Board's exemption and fails to comply with the Exemption Accreditation requirements, its application shall be rejected.

(5) Any institution enjoying Board's exemption and fails to comply with the Exemption Accreditation requirements, its exemption status shall be withdrawn.

Accreditation
Requirements for
Tuition Providers

27.-(1) The Board shall set a system of accrediting and monitoring a tuition providers applying for registration to the Board.

(2) A tuition provider shall be registered by the Board after meeting the necessary requirements as stipulated in the Tuition Provider's Registration Guide.

(3) A tuition provider shall be responsible to conduct review classes in accordance with procedures set in the Third Schedule of these By-laws.

(4) Every prospective tuition provider shall be required to apply for accreditation by filing a form prescribed in the First Schedule and submit the to the Board.

(5) A tuition provider who fails to comply with procedures stated in the Third Schedule shall be liable to disciplinary actions as stipulated under the Second Schedule to these By-laws.

Examination
setting

28. (1) The Board shall set a system of setting its examinations.

(2) The examinations of the Board shall be set by persons who are experts in the subject areas in order to ensure quality and standards of the examination question papers.

(3) A person referred to under sub-clause (2) shall be appointed on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board from time to time.

(4) An examination setter shall be responsible to set examination questions and provide the marking schemes and suggested solutions as per Third Schedule to these By-laws.

(5) An examination setter who fails to comply with procedures stipulated under the Third Schedule shall be liable to disciplinary actions as stipulated under these By-laws.

Examination
moderation

29.-(1) The Board shall set a system of moderation of examination questions.

(2) The examinations of the Board shall be moderated by persons who are experts in the subject areas in order to ensure quality and standards of the examination question papers.

(3) A person referred to under sub-clause (2) shall be appointed on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board from time to time.

(4) An examination moderator shall be responsible to review the question papers, suggested solutions and marking schemes as per the procedures stipulated under the Third Schedule to these By-laws.

(5) A moderator who fails to comply with procedures prescribed under the Third Schedule shall be liable to disciplinary actions as stipulated

under these By-laws

Examination
questions
compilation

30.-(1) The Board shall set a system of compilation of examination questions.

(2) The examinations of the Board shall be compiled by persons who are experts in the subject areas in order to ensure quality and standards of the compiled examination questions.

(3) A person referred to under sub-clause (2) shall be appointed on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board from time to time.

(4) The examination question compiler shall be responsible to assemble the questions and come up with set of question papers in the manner provided for in the Third Schedule to these By-laws.

(5) An examination compiler who fails to comply with procedures stated in the Third Schedule shall be liable to disciplinary actions as stipulated under these By-laws.

Examination
invigilation

31.-(1) The Board shall set a system of invigilating its examinations for the purposes of ensuring that the examinations are conducted according to the standards and quality required by these By-laws.

(2) The examinations of the Board shall be invigilated by persons who have adequate experience in this assignment in order to ensure quality and standards of the invigilation exercise.

(3) The Board shall appoint examination invigilators on the basis of professional qualifications, merits, integrity and other qualities as shall be determined by the Board from time to time.

(4) Examination invigilators shall be responsible to invigilate Board's examinations in the manner provided for under these By-laws.

(5) An examination invigilator who fails to comply with procedures stated in the Third Schedule shall be liable to disciplinary actions as stipulated under these By-laws.

Marking of
examinations

32.-(1) The Board shall set a system of marking its examinations to assess the performance of the candidates.

(2) The examinations of the Board shall be marked by persons who are experts in the subject areas in order to ensure quality and standards of the marked examination questions.

(3) The Board's examinations shall be marked by appointed markers on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board from time to time.

(4) The examination marker appointed under sub-clause (2) shall be responsible for assessing responses of the candidates to the set examination questions and award scores in accordance with the requirements provided for in Third Schedule of these By-laws.

(5) A examination marker who fails to comply with the provisions of these By-laws shall be liable to disciplinary actions as stipulated in the Forth Schedule to these By-laws.

Scripts moderation

33.-(1) The Board shall set a system of moderating candidate's marked scripts for the purposes of ensuring quality consistency and fairness.

(2) The examinations scripts of the Board shall be moderated by persons who are experts in the subject areas in order to ensure quality and standards of the marked examination scripts.

(3) The Board's examinations scripts shall be moderated by an appointed person on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board from time to time.

(4) The person appointed under sub-clause (2) shall be responsible for assessing quality of the marking for the purposes of ensuring consistency and fairness.

(5) An examination script moderator who fails to comply with the provisions of these By-laws shall be liable to disciplinary actions stipulated these By-laws.

Preparation of the Examinations and Processing of Results

34.-(1) The Board shall set a system of ensuring that examination process including preparation of examinations papers and processing of examination results is secure, fair, accurate and within the quality required in the manner provided for under these By-laws.

(2) The examinations of the Board shall be processed by appointed persons who are experts in the area(s) in order to ensure quality and standards of the examination questions and the results.

(3)The Board shall appoint persons to process the examinations papers and results from among experienced individuals with relevant professional qualifications, merit, integrity and other qualities as shall be determined by the Board from time to time.

(4)The person appointed to process the examination paper(s) or examination results under sub-clause (3) shall be responsible for assessing the correctness of the question papers and the marked scripts and packaging in the manner provided for under these By-laws.

(5) Any person appointed to process the examination paper(s) or examination results and fails to comply with the requirements under the Third Schedule to these By-laws shall be liable to disciplinary actions provided for

these By-laws.

Examination
procedures

35. Every person involved in the examination processes shall be required to observe the procedures stipulated under these By-laws.

Examination
leakage

36.-(1) The Board shall set a system of handling its examinations for the purposes of ensuring maximum safety and confidentiality.

(2) Where there is a leakage of examinations, the Board shall nullify all the examinations and require the candidates to re-sit for the examinations.

(3) Any person who shall cause examination to leak or discloses any information relating to examination papers or results shall be liable to disciplinary actions provided for in the Second Schedule to these By-laws.

Handling of
examination
papers

37.-(1) The examination question papers and scripts shall be handled properly and kept in a safe custody.

(2) The Board shall ensure that during the process of selecting facilities for examinations processes and housing examination materials, reasonable care is being undertaken.

(3) The mechanism of choosing the facilities among other things, shall take into consideration the following major factors:-

(a) ownership;

(b) location;

(c) security;

(d) any other factor as shall be stipulated in the schedule of requirements.

(4) The Board shall ensure that the examination printing process is conducted under strict supervision and secure environment in the manner provided for under these By-laws.

Transportation of
examination
papers and answer
scripts

38.-(1) The Board shall ensure that transportation of examination papers and answer scripts is effectively administered and properly monitored for security purposes as per set Board's procedures stipulated under these By-laws.

(2) The handling of the packages of examination papers, empty scripts and answer scripts shall be administered in the manner prescribed under the Third schedule to these By-laws or as may be determined by the guidelines issued by the Board.

(3) The Board shall, when transporting examination papers, empty scripts and answer scripts ensure that the examination papers, empty scripts and answer scripts are effectively administered and properly monitored for security purposes in the manner prescribed under these By-laws or as may be

determined by the guidelines issue by the Board.

PART IV GENERAL PROVISIONS

Offences and
Disciplinary
Procedures

39.-(1) The Examination Disciplinary Committee shall have powers to determine all disciplinary matters prescribed in the Second Schedule as shall be reported to it by the Executive Director.

(2) Without prejudice to any specific penalties provided for under these By-laws, any breach of these By-laws shall firstly be reported to the Executive Director who shall have power to warn, reprimand, counsel or require any such party to rectify such a breach or forward the matter to the Examination Disciplinary Committee depending on the gravity of the offence after giving him an opportunity to be heard.

(3) Non compliance with the Executive Director's direction to rectify the breach, repeated breaches or the breaches which are beyond Executive Directors powers under any of these By-laws, shall cause the party to be reported to the Examination Disciplinary Committee.

(4) Three members of the Committee shall constitute a quorum for any meeting.

(5) The Examination Disciplinary Committee shall adopt its own procedure as it deems fit:

Provided that such procedures shall ensure that the principles of natural justice are observed.

(6) Any question at a meeting of the Examination Disciplinary Committee shall be decided by a majority of votes of the members present, in case of a tie, the Chairman shall have a casting vote.

(7) Upon receipt of a report from the Executive Director under paragraph (1), the Disciplinary Committee shall meet within fourteen days (14) to consider such breach(es).

(8) When considering any breach under sub-clause (7), the party concerned shall be entitled to be heard.

(9) The Examination Disciplinary Committee shall in considering any breach brought to it, have the following powers:

- (a) to summon any candidate, invigilator, setter, assembler, moderator, marker or any person or officer to give evidence or information or produce anything in connection with an alleged offence or irregularity relating to examination process in order to enable it arrive at an impartial and just decision;
- (b) question or interrogate any candidate, invigilator, setter, assembler, moderator, marker or any person or officer in relation to an examination offence or irregularity which happened during

examinations;

- (c) propose sanction on such persons found responsible for or guilty of such offenses or irregularity.

(10) The proposed sanction by the Examination Disciplinary Committee under sub-clause 9(c) shall be forwarded to the Board for determination and approval.

Penalties

40.-(1) Notwithstanding the penalties provided for in the Second Schedule to these By-laws, the Board or any other competent body may require a candidate or any other person who is guilty of a disciplinary offence to pay compensation for the loss or damage caused to the Board.

(2) Where circumstances demand, the Board shall have the power to revise its previous decision, provided that such review shall not be one which would have an adverse effect upon the candidate or a person concerned.

(3) Notwithstanding any penalty provided for under these By-laws, the Board may impose a lesser penalty having duly considered the circumstances of a particular issue indispute.

Suspension

41.-(1) A candidate who has earlier been discontinued from sitting Board's examinations on any grounds other than involvement in an examination irregularity may be enrolled again to the Board after the lapse of one year, subject to having satisfied the applicable entry requirements.

(2) When a person is alleged to have committed a disciplinary offence and the act or omission constitutes a criminal offence under these By-laws or any written law, the Disciplinary Authority shall suspend such person from sitting the Board's examinations or participating in the Board's activities as the case may be until after the conclusion of the criminal proceedings.

Cessation

42. A candidate who has ceased to be the Board's candidate on disciplinary grounds or involvement in an examination irregularity shall not be re-admitted to the Board.

Appeals

43. All appeals under these By-laws shall be dealt with by the Appeals Board in accordance with provisions of section 24 of the Act.

Procedure for Appeal

44.-(1) Any party aggrieved by the decision of the Board may appeal to the Appeals Board through the Executive Director within seven days from the date of publications of the results or from the day when any penalty was imposed by or under the authority of the Board.

(2) The Appeals Board shall hear and determine the appeals against the evidence produced.

(3) Every appeal lodged under these By-laws shall be accompanied by a non refundable appeal fee as shall be prescribed by the Board from time to time.

(4) Every appeal under these By-laws shall be in writing setting out the grounds of appeal.

(5) Appeals may be lodged out of the prescribed time upon application accompanied with the reasons stating the grounds for the delay together with the prescribed fees.

Notice of Appeal

45.-(1) The notice of appeal shall be filed and registered by the appellant using the appropriate forms provided in the First Schedule to these regulations within the prescribed period.

(2) A copy must be served on all parties and the original must be filed, along with appropriate fee at the Examination Department

(3) Copies of all documents prepared to be filed shall be served to all parties and the original be filed at the Board.

(4) Failure to properly serve a document on all appropriate parties will result in that document being rejected for filing by the Board.

(5) A document may be hand-delivered or mailed only by someone who is over the age of eighteen and is not party in the lawsuit if you are self-represented who shall fill out the proof of service properly which shall state who was served and how they were served.

(6) A proof of service shall be filed out and attached to each document you file at the Board.

(7) The Board shall issue a notice of default to notify the appellant that he has not complied with the rules pertaining to the Notice of Appeal.

(8) A notice of default shall be used throughout the appeal process to notify a party that they have failed to properly comply with the rules and may allow fifteen days to fix the problem with the appeal by providing a properly completed Proof of Service or paying the fees.

(9) If the party fails to fix the problem set out in the notice of default within the time allowed, the Board may dismiss the appeal.

A copy of Appeal

46.-(1) Except where the appellate authority is satisfied that the disciplinary authority in this case the Board is in possession of a copy of the appeal, the appellate authority shall serve a copy upon the disciplinary authority.

(2) Upon receipt of a copy of the appeal, whether from the appellant or from the appellate authority, the Board shall within fourteen days of the receipt, submit to the appellate authority its representations in writing with a copy to the appellant.

(3) The Board shall submit all marked examination scripts whose candidates have appealed together with copies of filled appeal forms to the Appeals Board if the appeal is against the results and the Appeals Board shall determine the Appeals.

(4) Upon receiving an appeal against examination results or any other matter, the Chairman, in consultation with the Executive Director, shall appoint a team or suitable expert(s) in the relevant subject to be an independent/third marker (s) in the case of any appeal concerning the results, provided that the appeal is lodged within the prescribed period.

(5) The independent/third marker shall re-mark the relevant script(s) using the same marking schemes used by the Internal and External examiners.

(6) The independent/third marker shall briefly comment on the results of this third marking exercise so as to justify the independent/third markers award of marks which shall be paramount.

(7) Where a technical error is detected by the independent/third marker, to provide a justified suggested remedy and award or remove any marks accordingly, the newly awarded or removed marks by the third marker shall be paramount.

(8) After the appellate authority has considered the appeal it shall inform the candidate or any other person concerned and the Board together with reasons.

(9) In all disciplinary proceedings and in every appeal under these By-laws, the person shall be entitled to a copy of the decision made by the Board or as the case may be, the appellate authority in this case the Appeals Board.

(10) The Appeals Board shall meet within fourteen days following the receipt of an appeal.

(11) At the hearing of appeal by the Appeals Board, the parties concerned shall be entitled to be heard but no other person in defense of or in representative capacity for the aggrieved party shall be allowed to appear before the Appeals Board.

(12) Subject to Clause (7), no person other than the aggrieved person or in representative capacity shall be allowed to appear before the Appeals Board.

(13) In determining an appeal, the Appeals Board shall have power to confirm, vary or set aside any decision reached or enhance, reduce or set aside any penalty imposed by the Board.

(14) The Executive Director shall immediately after the determination of the appeal, inform the appellant in writing of the appeal results.

(15) No evidence which aims towards reverting examination decision shall be entertained unless it is approved by the Board.

Ownership and loss
of certificates

47.-(1) The Board shall award certificates that shall remain the property of the Board and any alteration without the approval of the Board shall constitute a criminal offence.

(2) In case of a loss, destruction, partial or total of the original certificate or a copy of it, the Board may issue a copy on condition that-

- (a) the applicant produces a sworn affidavit;
- (b) a certificate so issued shall be marked "COPY" across it;
- (c) the copy of the certificate shall not be issued until a period of twelve months from the date of such loss has lapsed; except that such replacement may be issued within a shorter period where there has been partial destruction of the original certificate or of a copy thereof;
- (d) the applicant must produce evidence that the loss has been adequately publicly announced with the view to its recovery in an officially recognized form or manner in the applicant's home country or where the loss is believed to have taken place.

(3) Where the Board has satisfied that the conditions under such paragraph (2) has been complied with, the Board shall issue replacement certificate subject to the payment of the prescribed fees determined by the Board from time to time.

Loss or destruction
of script

48.-(1) Where there is a loss or destruction of examination script, and upon being established that the candidate did not contribute to such as a loss or destruction, the Board shall call the affected candidate who shall be required to re-sit the examination at the time set by the Board.

(2) Any person shall be deemed to have mishandled examination script or examination results if, by ill motive or due to poor supervision carelessly destroy, damage, lose or misplace examination script during the examination handling process.

(3) Any person whom handles the examination script, examination results, commits such negligence or misconduct under sub-clause (2) shall be dealt with in the manner prescribed under these By-laws.

Transcript and
certification

49. A candidate or an NBAA graduate shall, upon application for a transcript or certification, be required to pay the prescribed fee as may be determined by the Board from time to time.

Usage of library
facilities

50.-(1) Admission to, and usage of the library facilities shall be granted to the authorized persons.

- (2) The Board's library users shall include:
- (a) examination candidates;
 - (b) members of staff;

- (c) registered and non registered members; and
- (d) non-registered candidates; or
- (e) any other user as may be determined by the Board from time to time.

(3) The use of learning resources and other facilities shall be upon strict observance of the library rules and procedures.

(4) A library user who violates the prescribed library rules shall be liable to disciplinary action.

Graduation

51.-(1) The Board shall conduct graduation ceremony once a year or as it may deem appropriate.

(2) The Board shall confer certificates and other awards to the graduands during graduation who have successfully completed their respective examinations.

(3) The Board may award prizes to candidates who have performed well in their respective examination papers.

Learning materials

52.-(1) The Board shall set a system of preparing and publishing learning materials for members and candidates preparing for the Board's examinations.

(2) The learning materials shall be written, reviewed or published by persons who are experts in the subject areas in order to ensure quality and standards of the learning materials.

(3) The Board shall appoint an author or a reviewer from among experienced individuals with relevant professional qualifications, merit, integrity and other qualities as shall be determined by the Board from time to time.

(4) The person appointed to write, review or publish the learning materials under sub-clause (3) shall be responsible for assessing the correctness of the learning materials and the relevancy in the manner provided for under these By-laws.

(5) Preparation and review of learning materials shall base on the Board's syllabi, international standards and in accordance with the procedures stipulated under Third schedule to these By-laws.

(6) Any Author, reviewer or publisher who fails to comply with the provisions of these By-laws shall be liable to disciplinary actions stipulated to these By-laws.

Learning resources

53.-(1) Authors authorized to prepare learning material shall be given written permission to use quantities of text beyond fair use guidelines, photos, graphics and other resources created by someone else, even if no copyright symbol is on the material, and shall includes materials in print and

on the Web.

(2) A permission shall be granted by the organization that owns the material rather than the author (the publisher rather than the book author or the university rather than the faculty member).

(3) The permissions referred to under sub-clause (2) shall be attached to the learning materials submittal Form or forwarded to the Examination Department Coordinator electronically.

Disputes

54.-(1) Where dispute arises with the interpretation of these By-laws, the dispute shall be placed before the Board, and if need arises before the Appeals Board for decision, the interpretation of the Appeals Board thereof shall be final and conclusive.

(2) Where a dispute under sub-Clause (1) is of a matter of law, the Appeals Board may seek an interpretation from the High Court.

Transitional
Arrangements

55.-(1) The Board shall prepare transitional arrangements for smooth transition from existing syllabi to the newly introduced syllabi.

(2) The transitional arrangements shall clearly prescribe the modality of accommodating candidates transferring from old to the new syllabi.

(3) An institution enjoying exemption from the Board's examinations shall be given two years to review its accounting programme to accommodate new changes arising from the Board's new syllabi in order for such institution to continue enjoying exemption.

Revocation of
G.N. No.360
of 2000

56. The National Board of Accountants and Auditors (Examinations and Training) By-laws, 2000 are hereby revoked.

SCHEDULES

FIRST SCHEDULE

(Bylaws, 8, 26, 27, 28 and 47)

FORM NO. 1

THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

CANDIDACY REGISTRATION/EXEMPTION

For Official Use Only

Candidacy No. _____

Date of Registration _____

Mhasibu House

Bibi Titi Mohamed Street

P.O. Box 5128, DAR ES SALAAM

Tel. +255 22 11890-9 Mobile 0737=218031 Fax 2151746 Email: info@nbaa-tz.org

APPLICATION FOR CANDIDACY REGISTRATION AND EXEMPTIONS

Before filling this form, please study carefully the Candidacy Registration requirements as contained in the "Syllabus", "Examination & Training By-laws and the guidelines attached to this form."

SECTION A: CANDIDACY REGISTRATION

1. PERSONAL DETAILS

_____/_____/_____
SURNAME FIRST NAME OTHER NAMES
(Initials)

2. GENDER (TICK [✓]) M: F:

3. CURRENT ADDRESS: _____

Tel. No. _____ Fax No. _____ Email: _____

4. DATE OF BIRTH ____/____/____ **PLACE OF BIRTH** _____

NATIONALITY _____
Day Month Year

5. EMPLOYMENT

(a) NAME AND ADDRESS OF PRESENT EMPLOYER

PRESENT DESIGNATION (Position) _____

DATE OF APPOINTMENT ____/____/____
Day Month Year

(b) If not employed indicate what you are currently engaged in e.g. student, etc.

(i) Student _____ Name of Institution/School

(ii) Others _____ Indicate type of engagement

6. CLOSING DATE OF RECEIVING APPLICATIONS:

For May Examinations	For November Examinations
31 st January	31 st July

7. PENALTY FEES FOR LATE APPLICATIONS:

A penalty fee will be charged for applications submitted late at intended examination session, as per the schedule shown below:

For May Examinations	For November Examinations	Penalty Fee
1. 1 st February to 15 th February	1. 1 st August to 15 th August	50%
2. 16 th February to 28 th February	2. 16 th August to 31 st August	100%

NB: The Candidacy Registration application forms shall be received during the year in **January-February** and **July-August**, while the closing dates indicated guide a candidate the time to lodge an application.

8. EDUCATION/PROFESSIONAL QUALIFICATIONS

(a) **Secondary: "O" Level**

School	Subject	Grade	Year

(b) Secondary: "A" Level

School	Subject	Grade	Year

(c) Professional Qualification/University Degree/Diploma/Certificate awarded

Institution	Qualification	Speciality	Duration	Year completed	Full/Part Time

. **I desire to undertake the Board's Accountancy Examinations and I am currently aspiring for:**

Technician Level 1/II	
Foundation Level (Knowledge and Skills Level)	
Intermediate Level	

(Skills and Analysis in Context level)	
Final Level (Professional Analysis, application and evaluation Level)	

9. SECTION B: EXEMPTION

I hereby apply for Exemption from the following examination(s)/ paper(s):
CROSS (X) in the appropriate box(es) on the paper(s) you are requesting exemption.

TECHNICIAN Level I

CROSS (X)

T.01	Book-keeping and Accounts	
T.02	Elements of Business Mathematics and Statistics	
T.03	Introduction to Information and Communication Technology	
T.04	Business Communication Skills	

Level II

T.05	Principles of Accounting and Auditing	
T.06	Principles of Cost Accounting	
T.07	Elements of Commercial Knowledge and Taxation	
T.08	Accounting for Public Sector and Cooperatives	

FOUNDATION LEVEL (Knowledge and Skills Level)

A1	Quantitative Techniques	
A2	Business and Management	
A3	Accounting	
A4	Business Information	
A5	Business Law	

INTERMEDIATE LEVEL (Skills and Analysis Level)

B1	Financial Management	
B2	Financial Accounting	
B3	Auditing Principles and Practice	
B4	Public Finance and Taxation I	
B5	Performance Management	
B6	Management, Governance and Ethics	

FINAL LEVEL (Professional Analysis, Application and Evaluation Level)

C1	Corporate Reporting	
----	---------------------	--

C2	Auditing and Assurance Services	
C3	Business and Corporate Finance	
C4	Public Finance and Taxation II	

NB: State reason(s) why you request for such exemption and attach relevant certificates and/ or transcripts to support your application for exemption:

10. APPLICATION FEE

I enclose herewith receipt No.....being payment for the selected examination category fees below:

Full examination:

ATEC I:

Form Fee	-	Tshs.....
Reg. Fee	-	Tshs.....
Exemption	-	Tshs.....
Student's Annual Subscription fee	-	Tshs.....

ATEC II

Form Fee	-	Tshs.....
Reg. Fee	-	Tshs.....
Exemption	-	Tshs.....
Student's Annual Subscription fee	-	Tshs.....

FOUNDATION LEVEL

Form Fee	-	Tshs.....
Reg. Fee	-	Tshs.....
Exemption	-	Tshs.....
Student's Annual Subscription fee	-	Tshs.....

INTERMEDIATE LEVEL

Form Fee	-	Tshs.....
Reg. Fee	-	Tshs.....
Exemption	-	Tshs.....
Student's Annual Subscription fee	-	Tshs.....

FINAL LEVEL

Form Fee	-	Tshs.....
Reg. Fee	-	Tshs.....

Exemption - Tshs.....
Student's Annual Subscription fee - Tshs.....

Single Subject : ATEC I Tshs.....
ATEC II Tshs.....
FOUNDATION LEVEL Tshs.....
INTERMEDIATE LEVEL Tshs.....
FINAL LEVEL Tshs.....

In the form of Cheque/ or Mobile Transfer Ref.

No.....dated.....

Or

Bank Direct Deposit.....(*Attach original Bank Pay-in-Slip*)

NB (i) Do not post cash

(ii) Cheque should be crossed A/C payee on

10. DECLARATION BY THE APPLICANT:

I have read and agreed to abide by the Examination Regulations and by laws of the Board and accept that any false information supplied by me invalidate my application.

Applicant's signature _____

Date _____

SECTION C:

11. CERTIFICATION AND DECLARATION

(This must be signed by your employer or if you are attending a college as a full time/part time student, your Principal or Course Coordinator).

I,

Certify that the above-named applicant has been/is known to me for _____ years/months, and his/her character is such that He/She is fit and proper person to take the examination of the Board and that to the best of my knowledge, the above information is correct.

Signature of
Employer/Principal/CourseCoordinator _____

Date _____ Official _____ Stamp _____

NOTES FOR GUIDANCE

1. An applicant is required to download and fill the application form. The duly filled application form should be submitted with the following attachments:

- (a) Educational and professional certificates including transcripts duly certified by a Magistrate or Notary Public (*This applies only to candidates who cannot come in person*).

However, if the form is delivered in person, certification can be done by NBAA officials in the Education and Training Services Department.

In this case, original certificates and transcripts including the photocopies should be submitted for certification purposes.

- (b) Three coloured identical passport size photographs (recently taken) with your name written and signed on the back of each photograph.
- (c) Registration fee - Non-refundable (*See Fee Structure Form on page....*). If application is to be posted, payment should be made by either Cheque or through direct bank deposit and the mode of payment used should be indicated. DO NOT POST CASH.
- (d) Non citizens shall be charged double the rate applicable.
- (e) Payment of Candidacy Registration and/or Exemption Fees can be made through bank deposits at any **CRDB BRANCH** to **NBAA COLLECTION ACCOUNT NO.01J 100 555 3500 – CRDB BANK, VIJANA BRANCH, MOROGORO ROAD, DSM**. The original Pay-in-slip should be attached with the Candidacy Registration Form/Examination entry form and submitted to NBAA. A photocopied pay-in-slip is not acceptable.

2. In filling the form, use BLOCK LETTERS. It is important to write your three names in full starting with your LAST NAME.

Please note that our records will be maintained on the basis of your last name and the order of names given in your Candidacy Registration forms. Therefore, your names will appear on Certificate(s) to be awarded to you by the Board in that order.

- (a) *Names that you use are those which appear on the certificate(s) attached with your application forms for registration with the Board.*
- (b) *The Board shall not accept any request for change of name once an application for Candidacy Registration and/or Examination Entry has been lodged.*

3. Mailing Address

The address indicated under para (3) on the first page of this form shall be the official contact address between you and the Board. Should you desire to have a different address, kindly notify the Board accordingly.

4. Exemption Request

For applicants who wish to be exempted from any part of the Board's examinations, are advised to make sure that:

- (a) Section B of this form is duly completed.
- (b) Relevant certificates and transcripts are attached.
- (c) The postal and email address (es) of the college/university/professional body where you studied are indicated on a separate sheet of paper, to enable the Board contact the institution(s) for verification of the qualification obtained.
- (d) A detailed course content/syllabus, which shows the depth and coverage of the paper(s) in which exemption is sought is attached.
- (e) Holders of qualifications obtained from Universities/Technical Institutions outside the country are required to submit together with their application forms a recognition letter from either Tanzania Commission for Universities (TCU) or National Council for Technical Education (NACTE).

5. Incomplete Form

If you do not complete this form correctly or enclose all required documents as instructed, or submit insufficient amount of fees, your application shall be rejected.

6. Closing Dates

Candidacy Registration forms should be submitted to our offices duly paid on or before the closing date indicated on page 1 of this form. For late applications, kindly ensure that the additional penalty fee is payable on submission.

All your enquiries in connection with the Board's Examinations should be directed to Education and Training Services Department, Mhasibu House, Dar es Salaam.

FOR OFFICIAL USE ONLY

SECTION A: CANDIDACY REGISTRATION

FORM CHECKED BY _____ ON _____

CERTIFICATE(S) INSPECTED BY _____ ON _____

FEE RECEIPT NUMBER _____ SHS. _____
OF _____

REGISTRATION ACCEPTED _____

REGISTRATION REJECTED _____

REASONS _____

SECTION B: EXEMPTIONS

EXEMPTIONS GRANTED ON THE BASIS OF _____

EXAMINATION(S) PAPER(S) EXEMPTED

Examination Level	Paper(s)

EXAMINATION ELIGIBILITY

Examination Level	Paper(s)

APPROVED _____ DATE _____

For Executive Director

THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA
ATEC EXAMINATION ENTRY REGISTRATION

Mhasibu House Tel.Nos. +255 2211890-9Mobile 0737-218031
Bibi Titi Mohamed Street,
P.O. Box 5128,
DAR ES SALAAM.

Fax.No. 2151746
E-mail: info@nbaa-tz.org
Website: www.nbaa-tz.org

EXAMINATION ENTRY REGISTRATION FORM

Before filling this form, please read carefully the examination entry guidelines included at the end of this form and the Examination and Training By-laws.

1. CANDIDACY REGISTRATION NUMBER (CR.NO.)

2. NAME

SURNAME (LAST NAME)	FIRST NAME	MIDDLE NAME	Other names (initials)

3. ADDRESS FOR POSTING EXAMINATION ADMISSION LETTER/RESULTS LETTER

Postal Address:	Email (<i>Write your email legibly</i>)
	Email:
	Mobile No.
	Landline No.

4. I wish to sit for the Examinations to be held in

MONTH

5. I hereby apply to sit for the following paper(s) (Tick the paper(s) to be attempted)

ATEC I

EXAM CODE	SUBJECT	TICK (✓)
T.01	Book-keeping and Accounts	
T.02	Elements of Business Mathematics and Statistics	
T.03	Introduction to Information and Communication Technology	
T.04	Business Communication Skills	

ATEC II

EXAM CODE	SUBJECT	TICK (✓)
T.05	Principles of Accounting and Auditing	
T.06	Principles of Cost Accounting	
T.07	Elements of Commercial Knowledge and Taxation	

T.08	Accounting for Public Sector and Cooperatives	
------	---	--

6. Preferred Examination Centre → (See Note I) overleaf for current centres

7. CLOSING DATE FOR EXAMINATION REGISTRATION

MAY EXAMINATION SESSION	NOVEMBER EXAMINATION SESSION
15 TH MARCH	15 TH SEPTEMBER

8. Penalty Fee For Late Submission of Examination Entry Applications after Closing Dates below:

S/N	MAY SESSION	NOVEMBER SESSION	PENALTY FEE
1.	16 th March – 1 st April	16 th September – 1 st October	50%
2.	2 nd April – 16 th April	2 nd October – 16 th October	100%

NB: No Application for examination entry shall be accepted after 16th April or October.

9. CERTIFICATION BY INSTITUTION:

Icertify that the applicant is attending review classes at this centre and is adequately prepared to sit for the examination paper(s) applied for

Duration of Training: from.....to.....

Name of Officer:.....Signature of Officer

Date:.....

10. DECLARATION BY THE Review Class Centre Coordinator

I.....declare that the above information is correct.

Name of Coordinator:.....Signature of Co-coordinator
(Official stamp)

11. I hereby enclose Tshs.....being payment of the examination fee for the paper(s) applied for under paragraph 5 above

12. Mode of Payment:

I am submitting my payment in the form of Cheque/ Visa card/mobile money transfer

No.....Dated.....

OR

Direct Bank Deposit, Amount transferred: TShs..... (Attach Original Bank Pay in Slip).

NB: (i) Do not post cash.

(ii) Cheques should be crossed A/C payee only

13. DECLARATION BY THE APPLICANT

I..... have read and agree to abide by the Examination and Training By-laws of the Board and accept that any false information provided by me shall invalidate my application.

Signature of Applicant..... Date.....

FOR OFFICIAL USE ONLY

Examination fee shs. Receipt No:.....date:.....

Exemption fee Tshs.....Receipt No:.....date:.....

Subscription fee Tshs.....Receipt No:..... date:.....

ENTRY APPROVED/NOT APPROVED on the following grounds:

.....

For Executive Director:.....

Stamp:..... Date:.....

This application is NOT VALID without Official stamp and Signature.

APPLICATION ON ENTRY GUIDELINES:

- (1) **Current Examination Centres:**
Arusha, Dar es Salaam, Dodoma, Mbeya, Morogoro, Moshi, Mwanza, Tanga and Zanzibar.
- (2) **Incomplete forms or those which have not been accompanied by the sufficient examination entry fees shall not be processed.**
- (3) **Examination entry application forms by candidates whose annual subscription fees are in arrears will not be processed.**
- (4) **Postponement/withdrawal from the examinations should be made on or before the closing date whereby full fees will be transferred to the immediate examination session.**
- (5) **Any cheque which is dishonoured due to lack of funds or for any other reason will result into the candidate being withdrawn from the Board's examinations.**
- (6) **Candidates are strongly encouraged to pay their examination fees early to avoid queues and uncalled for inconveniences on the last day.**
- (7) **Payment of Candidacy Registration and/or Exemption Fees can be made through bank deposits at any **CRDB BRANCH** to **NBAA COLLECTION ACCOUNT NO.01J 100 555 3500 – CRDB BANK, VIJANA BRANCH, MOROGORO ROAD, DSM.** The original Pay-in-slip should be attached with the Candidacy Registration Form/Examination entry form and submitted to NBAA. A photocopied pay-in-slip is not acceptable.**

The Original Pay-in-slip should be attached with the Examination form and submitted to NBAA.

8. In filling the form, use BLOCK LETTERS. It is important to write your three names in full starting with your LAST NAME.
9. Please note that our records will be maintained on the basis of your last name and the order of names given in your Candidacy Registration forms. Therefore, your names will appear on Certificate(s) to be awarded to you by the Board in that order.
- (a) *Names that you use are those which appear on the certificate(s) attached with your application forms for registration with the Board.*
- (b) *The Board shall not accept any request for change of name once an application for Candidacy Registration and/or Examination Entry has been lodged.*
10. **Mailing Address**
11. *The address indicated under para (3) on the first page of this form shall be the official contact address between you and the Board. Should you desire to have a different address, kindly notify the Board accordingly.*
12. Any form submitted to NBAA without the Bank Pay-in-slip and/or Postal Order/Cheque will not be processed.
13. Applications to examination entry should be made on NBAA printed forms only and that photocopied/faxed shall not be accepted for purposes of registration.
14. International students shall be required to pay double the applicable rate
15. A candidate shall not be allowed to proceed to the next level of the examination unless he completes the lower level.
16. A candidate is advised to fill an appropriate examination level and papers to be attempted.

FORM NO. 3

THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

PROFESSIONAL EXAMINATION ENTRY REGISTRATION

**Mhasibu House
Bibi Titi Mohamed Street,
P.O. Box 5128,
DAR ES SALAAM.**

**Tel.Nos. +255 2211890-9; Mobile 0737-218031
Fax.No. 2151746
E-mail: info@nbaa-tz.org
Website: www.nbaa-tz.org**

EXAMINATION ENTRY REGISTRATION FORM

Before filling this form, please read carefully the examination entry guidelines included at the end of this form and the Examination and Training By-laws.

1. CANDIDACY REGISTRATION NUMBER (CR.NO.)

2. NAME

--	--	--	--

SURNAME (LAST NAME)

FIRST NAME

MIDDLE NAME

Other names (initials)

3. ADDRESS FOR POSTING EXAMINATION ADMISSION LETTER/RESULTS LETTER

Postal Address:	Email (<i>Write your email legibly</i>)
	Email:
	Mobile No.
	Landline No.

4. I wish to sit for the Examinations to be held in

MONTH

YEAR

5. I hereby apply to sit for the following paper(s) (*Tick the appropriate paper(s) to be attempted in a level*)

5.1 FOUNDATION LEVEL (Knowledge and Skills)

EXAM CODE	SUBJECT	TICK (✓)
A1	Quantitative Techniques	
A2	Business and Management	
A3	Accounting	

EXAM CODE	SUBJECT	TICK (✓)
A4	Business Information	
A5	Business Law	

5.2 INTERMEDIATE LEVEL (Skills and Analysis Level)

EXAM CODE	SUBJECT	TICK (✓)
B1	Financial Management	
B2	Financial Accounting	
B3	Auditing Principles and Practice	

EXAM CODE	SUBJECT	TICK (✓)
B4	Public Finance and Taxation I	
B5	Performance Management	
B6	Management, Governance and Ethics	

5.3 FINAL LEVEL (Professional Analysis Application and Evaluation level)

EXAM	SUBJECT	TIC	EXAM	SUBJECT	TICK

CODE		K (✓)
	Corporate Reporting	
C2	Auditing and Assurance Services	

CODE		(✓)
C3	Business and Corporate Finance	
C4	Public Finance and Taxation II	

6. Preferred Examination Centre

→ (See Note I) overleaf

7. CLOSING DATE FOR EXAMINATION REGISTRATION:

MAY EXAMINATION SESSION	NOVEMBER EXAMINATION SESSION
15 TH MARCH	15 TH SEPTEMBER

8. Penalty Fee For Late Submission of Examination Entry Applications after Closing Dates below:

S/N	MAY SESSION	NOVEMBER SESSION	PENALTY FEE
1.	16 th March – 1 st April	16 th September – 1 st October	50%
2.	2 nd April – 16 th April	2 nd October – 16 th October	100%

NB: No Application for examination entry shall be accepted after 16th April/October.

9. CERTIFICATION BY INSTITUTION:

I..... certify that the applicant is attending review classes at this centre and is adequately prepared to sit for the examination paper(s) applied for.

Duration of Training: **from**.....**to**.....

Name of Officer:.....**Signature of Officer**

Date:.....

10. DECLARATION BY THE Review Class Centre Coordinator

I.....declare that the above information is correct.

Name of Coordinator:.....**Signature of Co-coordinator**

(Official stamp)

11. I hereby enclose Tshs.....being payment of the examination fee for the paper(s) applied for under paragraph 5 above

12. Mode of Payment:

I am submitting my payment in the form of Cheque or Visa card or mobile money transfer

No.....**Dated**.....

OR

Direct Bank Deposit, Amount transferred: Tshs..... (*Attach Original Bank Pay in Slip*).

- NB:**
- (i) Do not post cash.
 - (ii) Cheques should be crossed A/C payee only.

13. DECLARATION BY THE APPLICANT

I..... have read and agree to abide by the Examination and Training By-laws of the Board and accept that any false information provided by me shall invalidate my application.

Signature of Applicant..... **Date**.....

FOR OFFICIAL USE ONLY

APPROVAL:

Examination fee shs. Receipt No:.....date:.....
 Exemption fee Tshs.....Receipt No:.....date:.....
 Subscription fee Tshs.....Receipt No:..... date:.....

ENTRY APPROVED/NOT APPROVED on the following grounds:

.....

For Executive Director:.....

Stamp:..... **Date:**.....

This application is NOT VALID without Official stamp and Signature

APPLICATION GUIDELINES:

- (1) **Current Examination Centres:**
Arusha, Dar es Salaam, Dodoma, Mbeya, Morogoro, Moshi, Mwanza, Songea, Tanga and Zanzibar.
- (2) **Incomplete forms or those which have not been accompanied by the sufficient examination entry fees shall not be processed.**
- (3) **Examination entry application forms by candidates whose annual subscription fees are in arrears will not be processed.**
- (4) **Postponement/withdrawal from the examinations should be made on or before the closing date whereby full fees will be transferred to the immediate examination session.**
- (5) **Any cheque which is dishonoured due to lack of funds or for any other reason will result into the candidate being withdrawn from the Board's examinations.**
- (6) **Candidates are strongly encouraged to pay their examination fees early to avoid queues and uncalled for inconveniences on the last day.**
- (7) Payment of Candidacy Registration and/or Exemption Fees can be made through bank deposits at any **CRDB BRANCH** to **NBAA COLLECTION ACCOUNT NO.01J 100 555 3500 – CRDB BANK, VIJANA BRANCH, MOROGORO ROAD, DSM**. The original Pay-in-slip should be attached with the Candidacy Registration Form/Examination entry form and submitted to NBAA. A photocopied pay-in-slip is not acceptable.

The Original Pay-in-slip should be attached with the Examination form and submitted to NBAA.

- (8) In filling the form, use BLOCK LETTERS. It is important to write your three names in full starting with your LAST NAME.
- (9) Please note that our records will be maintained on the basis of your last name and the order of names given in your Candidacy Registration forms. Therefore, your names will appear on Certificate(s) to be awarded to you by the Board in that order.
 - (a) *Names that you use are those which appear on the certificate(s) attached with your application forms for registration with the Board.*
 - (b) *The Board shall not accept any request for change of name once an application for Candidacy Registration and/or Examination Entry has been lodged.*

(10) Mailing Address

The address indicated under para (3) on the first page of this form shall be the official contact address between you and the Board. Should you desire to have a different address, kindly notify the Board accordingly.

- (11) Any form submitted to NBAA without the Bank Pay-in-slip and/or Postal Order/Cheque will not be processed.
- (12) Applications to examination entry should be made on NBAA printed forms only and that photocopied/faxed shall not be accepted for purposes of registration.
- (13) International students shall be required to pay double the applicable rate.

Candidate's Registration No. _____

Date Issued: _____ **Date Expiry:** _____

(You may add a separate sheet if the space provided is not sufficient)

Evidence

Describe and attach the exhibit for the incidence (if any) below:

.....
.....
.....
.....
.....
.....
.....
.....

I certify that the above written information is correct regarding incident that has happened.

Chief Invigilator _____
(Name + Signature + Date)

NBAA Coodinator _____
(Name + Signature + Date)

Invigilator _____
(Name + Signature + Date)

Candidate_involved _____
(Name + Signature + Date)

Attachments:

The disciplinary committee panel will only consider documentary evidence. All documentary evidence necessary to support the application should be attached to this application form when it is submitted. Please signify, by ticking the appropriate boxes, which documents are attached.

- Statement by the candidate
- Statement by independent witness (invigilator)
- Evidence (if appropriate). It must be signed by the candidate concerned
- Other documents (if any)

FOR OFFICIAL USE ONLY

Received by:

NBAA official:

Received on:

Signature:

Date:

FORM NO. 6

(NBAA)
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORSTANZANIA

Mhasibu House, Bibi Titi Mohamed Street, P.O. Box 5128, Dar es Salaam
Tel: +255 22 11890-9; Mobile 0737-218031; Fax: 2151746

APPEAL FORM

CANDIDATE'S NAME		INDEX/REG NUMBER	
*NAME OF SUBJECT(S)		SUBJECT CODE (S)	
*EXAM SESSION		*EXAM CENTER	
MODE OF PAYMENT		RECEIPT/CHEQUE NO.	
TYPE OF APPEAL			

*Fill if appropriate

Instructions:-

- Submit the form to the Executive Director with the following information: candidate name, candidate index number, name of subject(s), subject code(s), exam session, exam center, mode of payment and receipt/cheque number depending on the type of appeal.
- All appeals against the examination results shall be made in writing to the Board within seven working days from the release of results
- Such appeal shall accompanied by an administrative fee Tshs. 100,000.00 per paper
- No appeal will be accepted for re-grading of a paper in which the candidate has passed
- Candidates will have no access to their answer scripts
- Only one appeal per examination is allowed. No re-appeals are permitted

Provide reasons for appeal in the space provided below:

.....
.....

District Region:

City/Town

Street Name and Plot No.

Postal Address:

.....

.....

Telephone No.(s)..... Mobile No:

E/Mail Fax:.....

Website:

1.3 Ownership of the Institution:

(Tick as appropriate)

Government Ministry: () Company ()

Public Organisation : () NGO ()

Agency () Sole Proprietorship ()

Partnership () Others – specify

***Submit separate form if your institution has branches elsewhere**

1.4 Legal Registration/Licensing: (Specify and copies of supporting documents e.g. Articles of Association, Constitution, Charter etc.)

Date of Establishment Business licence No.

Date of Issue/Renewal

Issuing Authority

1.5 Institutional Governance:

(Tick as appropriate)

Board of Directors: () Board of Trustees: ()

Council: () Others (specify)

1.6 Management:

Official Title of the Chief Executive:

Name of the Current Chief Executive:

Contact Address:

.....

.....

Telephone No(s)..... Mobile Nos.

Email :

Name of Chief Coordinator:.....

Contact Address:

.....

.....

Telephone No.(s)..... Mobile Nos.

Email:

Qualification of the Chief Coordinator:

1.7 Vision of the Institution

.....
.....
.....
.....
.....

1.8 Mission of the Institution

.....
.....
.....
.....

Section 2: Details of the Programmes:

2.1 Indicate the Examination Level(s) to which tuition is or will be provided:

(Tick as appropriate)

- (a) ATEC I ()
- (b) ATEC II ()
- (c) Foundation Stage ()
- (d) Intermediate Stage ()
- (e) Final Stage ()

2.2 Type of Courses offered/to be offered (Tick as appropriate)

- (a) Full Time ()
- (b) Part-time ()
- (c) Week-end Programme ()
- (d) Distance Learning ()
- (e) Others (Specify)

2.3 Contact Hours

Indicate number of hours allocated in each subject per week (See 'contact hours' form attached) Use separate form to cater for different modes of training you offer)

2.4 Teaching Methodologies

2.4.1 Mention teaching methods which are commonly applied/to be applied by the tutors during the training sessions: (Tick as appropriate)

- (a) Lectures ()
- (b) Group Discussions ()
- (c) Others (Specify) ()

2.4.2 Mention teaching equipments/aids used/to be used: (Tick as appropriate)

- (a) Overhead Projectors (LCD) ()
- (b) White /Black Boards ()
- (c) Flip Charts ()
- (d) Others (specify)

2.4.3 Assessment of Students:

Indicate the type of assessment and frequency per training session
Type of assessment:..... Frequency:
Type of assessment: Frequency
Type of assessment: Frequency

Section 3: Physical and Learning Resources:

Physical resources available to support training:
(Tick/fill as appropriate)

3.1 Office (s):

Owned : () Leased: () (attach Lease agreement)

Lease period:

3.2 Classrooms:

Owned: () Leased: () (attach Lease agreement)

Lease period:

No. of classrooms: Capacity per class:

3.3 Study Areas

Do you provide private study areas? Yes (), No ()

If Yes indicate how many rooms:

If No state the what measures are being taken to provide such service:

.....
.....

3.4 Library /Book Loan Services:

Do you provide Library Services - Yes () - No ()

(a) If yes what is the sitting capacity of your library

(b) How many book titles do you have?:

(c) How do you manage the book loan service:

.....
.....

If No, what plans are there to assist the students to access the library services

.....
.....

3.5 How do students get access to the recommended reading materials

.....
.....

3.6 Desks and Chairs

Do you have adequate desks and chairs for your students?

(a) Yes ()

(b) No ()

If No, what measures are being taken to ensure that there are sufficient desks and chairs for students?

.....
.....

3.7 Other Services:

Indicate other services/facilities provided/to be provided to support training

(Tick as appropriate)

(a) Computer Facilities ()

(b) Internet Services ()

(c) Photocopying services ()

(d) Others (specify)

3.8 Do you advise students on what study materials to acquire?

(a) Yes ()

(b) No ()

If No, state what plans are in place to provide such a service

.....
.....
.....

3.9 Do you provide handouts/note etc.

- (a) Yes ()
 (b) No ()

If No, state what plans are in place to provide such a service

.....

3.10 Do you have in place problem solving sessions or revision sessions?

- (a) Yes ()
 (b) No ()

If yes, state how is it managed:

.....

If No, state how students in need of this service are assisted/are to be assisted

.....

Section 4: Students Enrolment:

4.1 Indicate the number of students per examination level enrolled/(to be enrolled) during the current review session:

Examination Level	No. of Students		Type of programme attending		
	Male	Female	Full Time	Part time	Distance learning
ATEC I					
ATEC II					
Foundation Stage					
Intermediate Stage					
Final Stage					

4.2 Students' Attendance:

How do you monitor attendance of students in classes?

Elaborate

.....

Section 5: Teaching /Administrative Staff

5.1 Teaching Staff

Attach a List of your trainers engaged during the training session per format show below:

Sr No.	Name of Trainer	Qualification	Subject(s) teaching	Employment status with the institution (Part-time/Fulltime)	Registration Status with NBAA for trainers teaching Core papers¹
---------------	------------------------	----------------------	----------------------------	--	--

5.2 Administrative Staff

Attach a list of your administrative staff engaged during the training session per format shown below:

Sr No.	Name of Officer	Qualification	Job Title	Employment status with the institution (Part-time/Fulltime)
---------------	------------------------	----------------------	------------------	--

5.3 Tutors' Attendance

How do you control attendance of the teaching staff to the classes? Elaborate

.....

.....

.....

5.4 Coverage of syllabus

State what controls are in place to ensure that the syllabus is adequately covered:

.....

.....

.....

.....

5.5 Do you have a mechanism in place of ensuring that tutors' knowledge and skills are kept up to date? Elaborate

.....

.....

.....

.....

Section 6: Self Evaluation: Performance Assessment Matrix

¹ Core Papers are: Financial Accounting/Financial Reporting
Corporate/International Finance, Auditing/Auditing and Assurance Services, Cost/Management Accounting and Control, Contemporary Issues in Accounting, Public Finance and Taxation,

Comment on how your Tuition Centre is meeting the performance targets indicated hereunder, where applicable attach supporting documents.

1. You are requested to go through the Tuition Providers Registration Guide before you apply for either Full Registration or Provisional Registration status.
2. Ensure that you meet all the requirements started in that category before you lodge your application.
3. The Performance Targets for the Full Registration Category have been indicated to provide highlights to those Tuition Providers wishing to move to the higher level.

Assessment Element	Performance Targets				Evidence to be attached
	Provisional Registration	Full Registration	F2F ²	DL ³	
Attendance of Students	1.1 (a) Commitment that an attendance register is in place and action is to be taken where students persistently fail to attend classes.	1.1 (a) An attendance register is in place and action is taken where students persistently fail to attend classes.	✓		Sample of Attendance sheets
	1.1 (b) Commitment that action is to be taken where students persistently fail to complete assignments.	1.1 (b) Action is taken where students persistently fail to complete modules/assignments.		✓	Provide Commitment Statement
Complaints Procedure	1.2 Commitment that a formal, transparent complaints procedure is to be in place and available to students. Complaints are to be received and investigated thoroughly and promptly and acted upon.	1.2 A formal, transparent complaints procedure is in place and available to students. Complaints received are investigated thoroughly and promptly and acted upon.	✓	✓	Provide Commitment statement
Premises and Facilities	1.3 (a) There are permanent premises for administration and the classes for tuition.	1.3 (a) There are permanent premises for administration and the classes for tuition.	✓		For verification by visit team
	1.3 (b) There are permanent premises for administration.	1.3 (b) There are permanent premises for administration.		✓	For verification by visit team
	1.4 Premises are comfortable and create an atmosphere that is conducive to study.	1.4 Premises are comfortable and create an atmosphere that is conducive to study.	✓		For verification by visit team
	1.5 Lecture rooms/classes are of an appropriate size for the number of students.	1.5 Lecture rooms/classes are of an appropriate size for the number of students.	✓		For verification by visit team
	1.6 (a) Premises and	1.6 (a) Premises and facilities	✓		For

² F2F = Face to Face

³ DL = Distance Learning

	facilities are appropriate for the types of courses offered and their mode of delivery.	are appropriate for the types of courses offered and their mode of delivery.			verification by visit team
	1.6 (b) Facilities and systems are appropriate for the mode of delivery of courses offered.	1.6 (b) Facilities and systems are appropriate for the mode of delivery of courses offered.		✓	For verification by visit team
	1.7 Tutors have access to modern IT equipment including web access.	1.7 Students and Tutors have access to modern IT equipment including web access.	✓		For verification by visit team
	1.8 Commitment that appropriate measures are to be in place to minimize disruptions to students in the event of system failure.	1.8 Appropriate measures are in place to minimize disruptions to students in the event of system failure.		✓	Provide Commitment Statement
Terms and Conditions	1.9 Commitment that students are to be issued with institution's terms and conditions of enrolment, including refund and deferment policies.	1.9 All students are issued with institution's terms and conditions of enrolment, including refund and deferment policies.	✓	✓	Attach support documents
Tutor Absence/course cancellation	1.10 Commitment that appropriate measures are to be in place to minimize disruptions to students in the event of tutor absence/unavailability.	1.10 Appropriate measures are in place to minimize disruptions to students in the event of tutor absence/unavailability.	✓	✓	Provide Commitment Statement
Financial Viability	1.11 Tuition Provider is financially viable.	1.11 Tuition Provider is financially viable.	✓	✓	Provide Financial Statements
Continual Improvement: Course Delivery	1.12 The institution is to demonstrate a commitment to innovation and continuous improvement in course delivery including the use of technology.	1.12 The institution demonstrates a commitment to innovation and continuous improvement in course delivery including use of technology.	✓	✓	Provide Commitment Statement
Progress Monitoring	1.13 Commitment that student progress is to be reviewed throughout the course and where applicable counselling is to be offered to students who fail.	1.13 Student progress is reviewed throughout the course and where applicable counselling is offered to students who fail.	✓	✓	Provide Commitment Statement
Continual Improvement: Student support	1.14 Study support methods are to be designed to meet the needs of students.	1.14 Study support methods have been designed to meet the needs of students.	✓	✓	Provide Commitment Statement
Administrative	1.15 Commitment that the	1.15 The performance of	✓	✓	Provide

Staff	performance of the administrative staff is to be monitored and where appropriate plans are to be in place to develop knowledge and customer service skills.	administrative staff is monitored and where appropriate plans are in place to develop knowledge and customer service skills.			Commitment Statement
-------	---	--	--	--	-----------------------------

Part 2: Course Management and Delivery

	Performance Targets				
Assessment Element	Provisional Registration	Full Registration	F2F	DL	Evidence to be Attached
Tutors	2.1 Tutors are knowledgeable and experienced in their chosen field and hold qualifications appropriate to the subjects they teach.	2.1 Tutors are knowledgeable and experienced in their chosen field and hold qualifications appropriate to the subjects they teach. Tutors are further sponsored to attend CPD programmes	✓	✓	Attach support documents
	2.2 Commitment that Tutors will have access to relevant teaching reference materials, text books, past papers and journal articles	2.2 Tutors have access to relevant teaching reference materials, text books, past papers and journal articles	✓	✓	To be verified by the visit team
Student Feedback	2.3 (a) Student feedback on tutor performance, facilities, administration, and course content is to be undertaken.	2.3 (a) Student feedback on tutor performance, facilities, administration, and course content is done	✓		Attach support documents
	2.3 (b) Student feedback on tutor performance, administration and course content is to be undertaken.	2.3 (b) Student feedback on tutor performance, administration and course content is done		✓	Attach support documents
Teaching/study programmes	2.4 (a) Commitment that a structured teaching programme is to be in place and will be communicated to students.	2.4 (a) A structured teaching programme is in place and communicated to students	✓		Attach support documents
	2.4 (b) Students are to be provided with a structured study programme for the training session	2.4 (b) Students are provided with a structured study programme for the training session		✓	Attach support documents
	2.5(a) Homework assignments are to be set, reviewed and returned with	2.5 (a) Homework assignments are set, reviewed and returned with	✓		Provide commitment Statement

	constructive comments within a specified time	constructive comments within a specified time			
	2.5 (b) Assignments are to be set, reviewed and returned with constructive comments within specified time.	2.5 (b) Assignments are set, reviewed and returned with constructive comments within specified time.		✓	Provide Commitment Statement
	2.6 (a) Mock examinations and timed practice tests are to be set, reviewed and returned within a specified time.	2.6 (a) Mock examinations and timed practice tests are set, reviewed and returned within a specified time.	✓		Provide Commitment Statement
	2.7 (b) Mock examinations and timed practice tests are to be given to students and returned with constructive comments within the specified time.	2.7 (b) Mock examinations and timed practice tests are given to students and returned with constructive comments within the specified time.		✓	Provide Commitment Statement
	2.8 Students are to be encouraged to complete/attend mock examinations and timed practice tests	2.8 Students are encouraged to complete/attend mock examinations and timed practice tests	✓	✓	Provide Commitment Statement
Support materials	2.9 Commitment that students are to be provided with an information brochure containing up-to-date essential information on the institution, the course and NBAA	2.9 Students are provided with an information brochure containing up-to-date essential information on the institution, the course and NBAA	✓	✓	Provide Commitment Statement
	2.10 (a) Students are to be provided with teaching plans, guidance on reference materials and the timetable for the courses	2.10 (a) Students are provided with teaching plans, guidance on reference materials and the timetable for the courses.	✓		Provide Commitment Statement
	2.10 (b) Commitment that students are to be provided with teaching plans and reference materials for the courses.	2.10 (b) Students are provided with teaching plans and reference materials for the courses		✓	Provide Commitment Statement
Tutor Contact	2.11 (a) Commitment that students are to be provided with contact details of all their tutors.	2.11 (a) Students are provided with contact details of all their tutors.	✓		Provide Commitment Statement
	2.11 (b) Commitment that students are to be provided with tutor contact details or have access to enquire on technical issues.	2.11 (b) Students are provided with tutor contact details or have access to enquire on technical issues.		✓	Provide Commitment Statement
Student Support	2.12 Commitment that	2.12 Students are offered with	✓	✓	Provide

	students are to be offered with relevant information on registration procedures, exemptions, progression rule and examination entry requirements.	relevant information on registration procedures, exemptions, progression rule and examination entry requirements.			Commitment Statement
	2.13 Commitment that students shall receive responses to any queries within a specified time frame.	2.13 Students receive responses to any queries within a specified time frame.		✓	Provide Commitment Statement
Administrative Staff	2.14 Administrative staff are appropriately trained to respond to queries relating to NBAA candidacy registration/examination entry procedures	2.14 Administrative staff are appropriately trained to respond to queries relating to NBAA candidacy registration/examination entry procedures	✓	✓	Attach support documents
Course Review Meetings	2.15 Commitment that Course Review meetings are to be held after every examination session to review: - course structure and delivery - students' performance..	2.15 Course Review meetings are held after every examination session to review: - course structure and delivery - students' performance.	✓	✓	Provide Commitment Statement
Reports to Sponsors	2.16 Commitment that Reports to student progress are to be supplied to sponsors on request.	2.16 Reports to student progress are supplied to sponsors on request.	✓	✓	Provide Commitment Statement
Promotional Material	2.17 Commitment that promotional materials containing accurate information regarding the tuition provider are to be prepared and given to prospective students.	2.17 Promotional materials containing accurate information regarding the tuition provider are provided.	✓	✓	Provide Commitment Statement

Section 7: Declaration:

I certify that the above information furnished by me is complete and true to the best of my knowledge and belief.

NAME:.....

TITLE:.....

SIGNATURE:.....

OFFICIAL STAMP:.....

DATE:.....

FORM NO. 8

(NBAA)
THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORSTANZANIA

Mhasibu House, Bibi Titi Mohamed Street, P.O. Box 5128, Dar es Salaam
Tel: +255 22 11890-9; Mobile 0737-218031; Fax: 2151746

APPLICATION FOR EXEMPTION FROM PARTS OF NBAA EXAMINATIONS

1.0 SECTION I: Particulars of the Training Institution

1.1 Name of Institution:

1.2 Location of the Institution:

District:.....

City/Town:.....

Plot No.:

Region:

1.3 Postal Address

.....

.....

Landline Tel. No. Mobile line.....

Email:..... Web Site Address:.....

1.4 Legal status:

Indicate the legal basis of the operation of your Institute: Establishing Act, Charter/Constitution:

.....

.....

.....

1.5 Vision Statement:

.....
.....
.....

1.6 Mission Statement:

.....
.....
.....

1.7 Institution's Governance:

1.7.1 Name of the Chief Executive Officer/Equivalent:

.....

1.7.2 Title of the Chief Executive Officer/Equivalent

.....

1.7.3 Name of the Dean/Director of Studies of the Faculty/School/Institute

.....

1.7.4. Title of the Dean/Director of Studies of the Faculty/School/Institute

.....

1.7.5 Qualifications of the Dean/Director of Studies of the Faculty/School/Institute

.....

1.7.6 Name of the Head of Accounting Department:

.....

1.7.7 Title of the Head of Accounting Department:

.....

1.7.8 Qualifications of the Head of Department

.....

1.7.9 Name of Contact person

.....
1.7.10 Designation:

.....
1.7.11 Land line Telephone:..... Mobile No.:.....

1.7.12 Email Address:

1.8 Registration Status with TCU/NACTE

1.8.1 Indicate Registration Status with the above regulators:

(i) Registration Status (State registration category).....

(ii) Date of 1st Registration :

(iii) Registration No..... by TCU NACTE
(Attach Registration Certificate)

(iv) Has your institution been authorized to confer the programme seeking exemption?

Yes No

(v) When was the last inspection done by TCU/NACTE?dd/mm/yy

(vi) Has your institution ever been de-registered: Yes: No:

(vii) State the reasons for deregistration:

.....
.....

2.0 SECTION II: RESOURCES:

2.1 Financial Resources:

2.1.1 Going Concern

The institution need to show that it is a going concern and that the programme seeking exemption be administered for unforeseeable future

Attach institutional annual report of the past three years

(i) Comment on the ability of the institution to continue as a going concern for unforeseeable future:

.....
.....
.....

2.1.2 Allocation of Financial Resources

(i) Comment on the adequacy of the budget allocated annually to the Accounting Department and indicate the percentage of amount allocated against the overall budget

.....

(ii) Comment on the adequacy of financial resources in respect to staff development, design and development of course material, learner support and research

.....

(iii) Comment on any additional information pertinent to the evaluation of the financial viability of the Accounting Department.

.....

2.2 Physical Resources:

2.2.1 Study Venues and Teaching Aids

(i) Indicate Number of Lecture rooms/lecture theatres/seminar rooms allocated to the programme

		Many)	y		bility
	es				

(ii) If the learner facilities are unsuitable/inadequate, provide details on what steps are being taken to address the problem

.....

(iii) Teaching Aids

List the teaching aids available to support the programme: (Use the following format)

Sr.No.	Teaching Aid	Number
1.	Black Board	
2	White Board	
3	Flip Chart	
4	Over Head Projector	
5	Others: Specify:	

5.1	
5.2	
5.3	
5.4	

2.2.2 Staff Facilities:

- (i) Indicate Number of Offices and Staff rooms/workshop rooms available for programme staff

Sn. No.	Facility	Number (How Many)	Seating Capacity (Each)	Total Capacity	State their suitability
1.	Staff Rooms/workshop				
2.	Staff Offices				
3.	Other facilities: (indicate)				

- (ii) If the staff facilities are unsuitable/inadequate, provide details on what steps are being taken to address the problem

.....

.....

2.2.3 Library Facilities:

Provide information relating to provision of library services to the learners and teaching staff:

- (i) Access of the learners/teaching to the library – when do learners and trainers allowed to use the library?

.....

.....

- (ii) State how the new learners oriented to use the library services. (You may attach information brochure/instructions on how to use the library)

.....

.....

- (iii) State if the library has high quality and up-do-date reference material and books for the programme

.....

.....

- (iv) Provide a list of the recommended readings (books, manuals and journals for the programme seeking exemption)

- (v) Attach the list of readings available in the library/resource centre using the following format:

NB: List only those book titles for the core subjects

S/N	Book title /publication title	No. of Books available	Name of Author and Publisher	Edition	Year of Publication

- (vi) State if the library has online facilities and if they are adequate.

- (vii) State the number of computers in the library connected to internet services:

- (viii) State the yearly budget allocation for acquisition of learning resources to the library for the program

- (ix) State how the Accounting Department is involved in the acquisition of the library resources

- (x) Provide any information pertinent to the evaluation of library facilities

2.3 Technological Resources:

2.3.1 Computer Facilities:

- (i) Indicate number of computer labs and number of computers available for students' use

Number of Computer Labs.....

Seating capacity:.....

Number of Computers:.....

Name the accounting packages used for teaching purposes:

.....

- (ii) Show the ratio of learners to computers:

.....
(iii) State the maintenance and replacement policy of computer hardware and software
.....
.....

(iv) Indicate how up-date are the computers
.....
.....

(v) State the sufficiency or otherwise of the computer facilities to meet the students requirements
.....
.....
.....

3.0 SECTION III: THE DEPARTMENT OF ACCOUNTING

3.1 Management and Administrative Resources:

3.1.1 The Mission Statement:

(i) State how the department is committed to meet the goals and objectives of the institution (provide a description of goals of the accounting department)
.....
.....
.....

(ii) State the extent to which the outcomes of the programme meet the needs of the labour market
.....
.....
.....

3.1.2 The Accounting Programme:

(i) State the extent to which the outcomes of the programme meet the needs of the labour market (attach an evaluation report on the relevance of the programme to suit the labour market)
.....
.....
.....

3.1.3 Management: of Accounting Department:

- (i) Provide an organogram of the department which shows names, titles responsibilities, academic rank, and qualification of the academic staff. (Attach CVs)

.....
.....
.....
.....

- (ii) State the recruitment and appointment procedures for the academic staff for the accounting department

.....
.....

- (iii) State how the succession planning in the accounting department is being implemented:

.....
.....
.....

- (iv) State how supervision of teaching staff on different roles is being done

.....
.....
.....
.....

- (v) Comment on the adequacy and suitability of teaching staff in relation to the courses conducted

.....
.....
.....
.....

- (vi) Provide any information pertinent to the evaluation of staff allocation

.....
.....
.....
.....

3.1.4 Communication:

- (i) Provide a description or policy explaining the processes on how enquiries, complaints and learner queries are addressed

.....
.....

.....
.....
3.2 Teaching Staff:

3.2.1 Staff Recruitment/ appointment/selection/termination/ dismissal/retirement

- (i) Indicate if there are clear policies on recruitment of teaching staff, selection and appointment of teaching staff and termination/dismissal/retirement of teaching staff:
(Attach policies to support the above)

.....
.....
.....

3.2.2 Staff Development:

- (i) Provide a copy of the staff development policy and staff development plan
- (ii) State how the teaching staff are given opportunity to up-grade their teaching and learning methods

.....
.....
.....

- (iii) State how staff acquire knowledge of the current issues in the subjects they teach

.....
.....
.....

3.2.3 Sufficient Number of suitably qualified staff

- (i) Indicate the number of learners in each course of the programme (attach separate sheet)
- (ii) Indicate the number of staff allocated to each course of the programme (attach separate sheet)
- (iii) Show the teaching staff/student ratio
- (iv) Show fulltime teaching/parttime teach staff ratio.....
- (v) Show ratio of permanent/contract teaching staff.....
- (vi) Show the number of academic staff who left employment in the accounting department during the year under review

.....
.....

3.2.4 Qualification and Experience.

Provide a list of all existing academic staff indicating as a minimal the information as provided in the table below. (Attach a separate sheet)

Name of Trainer	Qualification	Experience	Subject(s) allocated {List the subject(s)}	Employment Status	Membership Registration Number with NBAA/NACTE / TCU	CPD Hours for the year under review

4.0 SECTION IV: EDUCATIONAL PROGRAMME:

4.1 Course Content:

4.1.1 Clearly defined Syllabus:

- (i) Provide the course content for the accounting programme
(attach syllabus outline together with detailed outcomes for all core courses)
- (ii) State how the learners get access to the syllabus:

.....

4.1.2 NBAA Syllabus:

- (i) State how the department ensures that the NBAA syllabus is covered in the course content

- (ii) Evaluate the extent to which NBAA syllabus and supporting subjects' learning outcomes have been covered in the courses programme

4.2 Teaching and Learning Methods

4.2.1 Teaching and Learning Methods Appropriate

- (i) State the teaching methods employed and how the learner centred approach to teaching and learning is achieved:

(iii) State how an appropriate balance and mix of different teaching and learning methods is effected

.....
.....
.....
.....

(iv) State whether field attachment is executed and monitored:

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.....
.....
.....

4.3 Programme Coordination and Evaluation:

4.3.1 Coordination of the Programme:

(i) State the role of the programme co-coordinator:

.....
.....
.....
.....

(ii) Provide the Name(s) of the programme coordinator(s) and qualification

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.....
.....
.....

4.3.2 Quality Control Procedures:

(i) Provide information regarding monitoring of teaching, learning and learning materials within the programme

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.....
.....
.....
.....

(ii) State the policies and processes for evaluation of the programme

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.....

(iii) Provide a copy of the most recent programme review report

.....
.....
.....

.....
.....

(iv) State how the learners evaluate the teaching staff: (attach an example of evaluation form)

.....
.....
.....
.....

(v) State how the learners evaluate the learning methods, learning materials and general teaching-learning environment.

.....
.....
.....
.....

5.0 SECTION V - ASSESSMENT

5.1 Assessment Policies and Procedures:

5.1.1 Assessment Policies and Procedures

(i) State how the learners are assessed:

.....
.....
.....
.....

(ii) Indicate the ratio of coursework vs. final examination

.....

(iii) Indicate minimum score in final examination for passing:

.....

(iv) State the requirements that qualify a candidate to sit for supplementary examinations*

.....
.....
.....
.....

(v) State the requirements that qualify a student to be discontinued*

.....
.....
.....
.....

(vi) State the requirements that qualify a student to repeat*

.....

.....
.....
.....

*** You may attach specific regulations/By-laws to support the above information**

5.1.2 Assessment Tools

- (i) State the assessment methods in place in assessing learners
.....
.....
.....
- (ii) Indicate how an evaluation of the assessment methods used is done from time to time
.....
.....
.....
- (iii) State the security and confidentiality of the examination question papers and other evaluation tools is conducted
.....
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.....
.....

5.2 Moderation of Examinations:

5.2.1 Moderation of Examination Question Papers and Answer Scripts

- (i) State the criteria in place in selecting external moderators
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.....
.....
.....
- (ii) State how moderation of examinations and answer scripts is done
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.....
.....
- (iii) State how the institution responds to the recommendations by the moderator
.....
.....
.....
.....

- (iv) State whether the moderators reports are submitted to NBAA for scrutiny:
.....
.....
.....

6.0 SECTION VI – ENTRY REQUIREMENTS FOR LEARNERS

6.1 Entry Requirements:

6.1.1 Entry Requirement Documentation

- (i) State how the entry requirement are publicly documented and implemented
.....
.....
.....

- (ii) State what initiative is being done by the department to attract students to the programme
.....
.....
.....
.....

- (iii) State how the department is complying with the minimum entry requirement set by NBAA
.....
.....
.....
.....

- (iv) State how the department ensures that the minimum entry requirements are high enough to enable the learners follow the programme with ease
.....
.....
.....
.....
.....

6.2 Support Services:

6.2.1 Support services for individual learners:

- (i) State if the mentor programme is in place and how is it been carried out
.....
.....
.....
.....

State if the learners counseling and advisory facilities are in place and how are they been carried out

.....

(ii) State how qualified academic staff are accessed by learners:

.....

7.0 SECTION VII - JOINING PROFESSIONAL EXAMINATIONS

7.1 Registration for Board’s professional examinations:

7.1.1 Procedures that encourage students to join the Board’s examinations after their academic training:

(i) State what support services provided to encourage learners to register and sit for the Board’s examinations on completion of their studies:

.....

(ii) State if there are CPA review classes within the institution

.....

7.2 Details of the Programme(s) seeking exemption:

7.2.1 Provide details of the programme which seek exemption from parts of the Board’s examination . (Use the format show below)

(i) State the programme and exemption being sought:

Name of the programme	Commencement Date	Duration of the programme	Award	Exemption sought from NBAA examinations (eg. ATEC I/II, ModuleA/B, etc)

--	--	--	--	--

(ii) State the subjects covered (use the format provided below:

Name of programme	Subjects covered	Year Taken eg. Yr. I semester 1; Yr. 2 semester 1 etc.	Hours allocated in the semester

(iii) State Mode of Training of the programme:
(Tick Appropriate Box)

Full time: Part time:

Distant Learning:

Other modes of training: (Specify).....

.....

8. SECTION VIII : DECLARATION

I declare that the information filled in this application form is true and complete in all aspects.

..... NAME HEAD OF ACCOUNTING DEPT SIGNATURE DATE
..... NAME DEAN/DIRECTOR OF STUDIES SIGNATURE DATE

*A list of core subjects is shown hereunder.

NB: the subject naming may not necessarily be the same as indicated below)

- Financial Accounting/Financial Reporting/Advanced Accounting
- Cost/ Management Accounting
- Auditing/Auditing and Assurance Services
- Public Finance/ Taxation
- Corporate Finance/Financial Management
- International Finance
- Book-keeping & Accounts
- Elements of Cost Accounting, Procurement and Supplies Management

Attachments: Attach the following:

- TCU/NACTE Registration Certificate
- TCU/NACTE latest Inspection Report
- Annual reports (recent three years)
- Current Prospectus and detailed syllabus
- Organ gram of the department
- List of Teaching Staff, their qualifications, experience etc plus their Curriculum Vitae
- Examinations By-laws/Regulations
- Staff Development Plan
- Policies/regulations relating to succession planning of academic staff
- List of Library Books

- Photographs: Library
 Computer Rooms
 Lecture Theatre
 Staff Rooms
- Attach any other documentation to support the application

FORM NO. 9

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

**Mhasibu House, Bibi Titi Mohamed Street, P.O. Box 5128, Dar es Salaam
Tel: +255 22 11890-9; Mobile 0737-218031; Fax: 2151746**

NBAA/CF/EA/1/II

Date: _____

Executive Director,
NBAA,
P.O. Box 5128,
DAR ES SALAAM.

APPLICATION TO INVIGILATE NBAA EXAMINATIONS

A. APPLICANT'S PARTICULARS

1. NAMES IN FULL: _____(MR/MRS/MISS)

2. CONTACT ADDRESS: _____

TEL: _____

E-mail: _____

3. EDUCATIONAL BACKGROUND _____

Please attach photocopies of your CV and relevant certificates to support your application. (If it is your first time to apply for NBAA invigilation)

4. OCCUPATION: _____
5. WORKING EXPERIENCE (YEARS): _____
6. NAME OF EMPLOYER: _____
 ADDRESS: _____

 TEL: _____
7. YOUR RESIDENCE IN DAR _____
8. POSITION YOU ARE APPLYING FOR:
***CHIEF INVIGILATOR/PRINCIPAL INVIGILATOR/INVIGILATOR**
*(*Delete as appropriate)*
9. EXPLAIN WHAT EXPERIENCE YOU HAVE IN INVIGILATION OF SUCH
 EXAMINATIONS AND INDICATE YEARS OF EXPERIENCE

B. APPLICANT'S REFERENCE:

(Pass this form over to your Referee for Endorsement/recommendations). Employer's recommendation is preferable.

Name of Referee: _____
 Position: _____
 Address: _____

(I _____

recommended/do not recommend the applicant to undertake the assignment)

C. Participation in Previous NBAA INVIGILATION: **YES/NO** _____
 Centre Invigilated last: _____ Examination Session _____

D. State if permission is to be sought from employer: YES/NO. If yes indicate the
 name and address of the employer.

DATE: _____ Signature: _____

***IMPORTANT**

NB: Minimum qualification requirement in order to be selected for the assignment is as follows:

1. **Either** Diploma in Education or above with or at last three years experience in Teaching at Secondary School Level or above.
2. **OR** Secondary Education with at least five years of continuous invigilation in the Board's examinations.

FOR OFFICIAL USE ONLY

E. RECOMMENDATION BY NBAA OFFICIAL

I recommend the above application/I do not recommend the above application

Reasons: _____

DATE: _____ SIGNATURE: _____

F. EXECUTIVE DIRECTOR'S APPROVAL

(a) This application is approved/not approved due to the following:

(b) Appointment as Chief Invigilator/Principal Invigilator/Invigilator for

Centre: _____

DATE: _____ Signature: _____

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

Mhasibu House, Bibi Titi Mohamed Street, P.O. Box 5128, Dar es Salaam
 Tel: +255 22 11890-9; Mobile 0737-218031; Fax: 2151746

CHIEF INVIGILATOR’S REPORT

1. Examination Centre Particulars

Date:----- Examination attempted in that session (AM/PM)

Centre: ----- ATEC I -----
 ATEC II -----
 Chief Invigilator’s Name: Foundation Level -----
 Intermediate Level -----
 NBAA Coordinator’s Name: Final Level -----

.....

Principal Invigilator’s Name:.....

Assistant Invigilators’ Names:

1. -----
2. -----
3. -----
4. -----
5. -----
6. -----
7. -----
8. -----

2. Examination Candidates’ attendance	ATEC I	ATEC II	FOUND	INTERM	FINAL
(a) Number of candidates registered to sit at the centre	-----	-----	-----	-----	-----
(b) Number of candidates absent	-----	-----	-----	-----	-----
(c) Number of Scripts Enclosed herewith	-----	-----	-----	-----	-----
(d) Number of Candidates’ signature	-----	-----	-----	-----	-----

3. Candidates who arrived late:

	ATEC I Index No.	ATEC II Index No.	FOUNDATIO N	INTERMEDIAT E	FINAL Index No.

			Index No.	Index No.	
Within 10 minutes*					
Within 20 minutes*					
Within 30 minutes*					

*Record exact time of arrival

4. Candidates were refused entry in the examination

	ATEC I Index No.	ATEC II Index No.	FOUNDATIO N Index No.	INTERMEDIAT E Index No.	FINAL Index No.
For arrival after half an hour					
For not producing admission documents					
For other reasons, explain the reasons on a separate sheet.					

5. Candidates who did not possess NBAA Identity Cards:

The following candidates did not possess the NBAA Identity Cards, but were identified using NBAA Record Cards.

S/No	ATEC I Index No.	ATEC II Index No.	FOUNDATIO N Index No.	INTERMEDIAT E Index No.	FINAL Index No.
1.					
2.					
3.					
4.					
5.					
6.					

7.					
----	--	--	--	--	--

*** Attach additional sheet in case of need**

6. The following candidates were permitted to leave the examination during the examinations with the company one of my assistants and were away for a period stated against their index numbers:

I n d e x N o.	ATEC 1		ATEC II			FOUNDATION			INTERMEDIATE			FINAL		
	Time Out	Time In	Index No.	Time Out	Time In	Index No.	Time Out	Time In	Index No.	Time Out	Time In	Index No.	Time Out	Time In

***Record the time candidates went out and the time they returned to the room**

7. The following special announcements had to be made in the hall for reasons stated below:

8. Report on any irregularity/anomaly experienced during the examination:

9. Give any other report/events on individual candidates:

Chief Invigilator’s signature: ----- Date: -----

SECOND SCHEDULE

(Made under Clause 29, 35, and 36)

DISCIPLINARY OFFENCES AND PENALTIES

<i>Offence</i>	<i>Sanction or penalty for first offence</i>	<i>Sanction or penalty for second offence</i>	<i>Sanction or penalty for third offence</i>	<i>Responsible Persons</i>
<i>Cheating</i>				
impersonation: where a candidate allows another person to take an examination on his behalf; or to present themselves as being that candidate.	cancellation and cessation from sitting Board’s examinations or participating in the Board’s activities relating to examinations or report to police			candidates, invigilators, coordinators and NBAA Staff or any other person associated with examination activities
possession of examination papers or some questions;	cancellation and cessation from sitting Board’s examinations			candidates, invigilators, markers, setters, compilers, Coordinators and NBAA

or obtaining or attempting to obtain unauthorized access to examination papers	or participating in the Board's activities relating to examinations or report to police			Staff or any other person associated with examination activities
copying; Or attempting to copy the work of another candidate in an examination room or exchange of answer scripts	a severe written warning or caution and cancellation of the relevant examination	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	candidates
requesting temporary absence from an examination room or any room where an assessment is taking place with the intention of gaining or attempting to gain access to information relevant to an examination	a severe written warning or caution and cancellation of the relevant examination	cancellation and Suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations and/or report to police	candidates
making false statements in order to receive special consideration by the Board; or to avoid or postpone examinations; or to obtain extensions of deadlines; or exemption from work	a severe written warning or caution and cancellation of the relevant examinations	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	candidates, invigilators ,markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
assisting or attempting to assist another candidate to gain or attempt to gain an unfair, improper, or dishonest advantage through examination process	a severe written warning or caution and cancellation of the relevant examination	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	candidates, invigilators ,markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities

or the purchase or theft of material				
falsification of data, duplication of related examinations material or any other form of examination materials as defined in the regulations	a severe written warning or caution and cancellation of the relevant examination	suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
collusion	a severe written warning or caution and cancellation of the relevant examination cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations/ participating in the Board's activities relating to examinations and/or report to police		candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
taking or carrying into examination room in person or by agent, unauthorized materials, including , but not limited to, plain papers, condensed or summarized materials, notes, books and handkerchief on which information is written or information written on any part of the body, recording apparatus, mobile phones, or any authorized electronic	severe written warning caution and cancellation of the relevant examination cancellation of the relevant examination and suspension from the Board's examinations for a period not exceeding two years cancellation of the relevant examinations and cessation from seating the Board's examinations or participating in any activity relating to	cancellation of the relevant examinations and cessation from sitting the Board's examinations or participating in any activity relating to examinations		candidates, invigilators, coordinators and NBAA Staff or any other person associated with examination activities

equipment or being in possession of such unauthorized materials with an intention to assisting candidates to cheat	examinations			
aiding or abetting another candidate to copy from script or booklet of another person	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations/ participating in the Board's activities relating to examinations and/or report to police		candidates, invigilators, coordinators and NBAA Staff or any other person associated with examination activities
exchange answers with another candidate in or outside the examination room	cancellation and cessation from sitting Board's examinations or report to police			candidates
collaborate with candidate in the examination room to use an unauthorized materials	caution and cancellation of the relevant examination cancellation of the relevant examination and suspension from the Board's examinations for a period not exceeding two years cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations		candidates, invigilators/chief invigilators coordinators and NBAA Staff or any other person associated with examination activities
<i>Fraud</i>				
import into examination room in	cancellation and cessation from sitting			candidates, invigilators/Chief

person or by agent, pre- prepared answer script or booklet	Board's examinations or participating in the Board's activities relating to examinations or report to police			invigilators, coordinators and NBAA Staff or any other person associated with examination activities
substitute the answer book prepared outside the examination hall for the one already submitted to the invigilator	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			candidates, invigilators/chief invigilators, coordinators and NBAA Staff or any other person associated with examination activities
tender false document in relation to eligibility to the Board's candidates and examination registration	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			candidates, markers, invigilators or chief invigilators, coordinators and NBAA Staff or any other person associated with examination activities
falsify or alter marks awarded on an examination script or /book or any information in the database relating to examination	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			candidates, markers, invigilators or chief invigilators, coordinators and NBAA Staff or any other person associated with examination activities
sit or attempt to sit an examination without authority	severe written warning or caution and cancellation of the relevant examination	cancellation of the relevant examination and suspension from sitting the Board's examinations for a period not exceeding two years	cancellation and cessation from sitting the Board's examinations	candidate
deliver or not deliver to an invigilator examination answer booklet after examination	caution and cancellation of the relevant examination cancellation of the relevant examination and suspension from the Board's examinations for a	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations		candidate, invigilator, chief invigilator, coordinator

	<p>period not exceeding two years</p> <p>cancellation and cessation of the relevant examinations or participating in any activity relating to examination</p>			
<p>fraudulently receive examination papers or some questions or answer scripts which have been legally obtained or made available</p>	<p>cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police</p>			<p>candidates, invigilators ,markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities</p>
<p>fraudulently access or attempt to access examinations questions before examination is due</p>	<p>cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police</p>			<p>candidates, invigilators ,markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities</p>
<p>pay or induce another person to illegally procure or make available questions papers</p>	<p>cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police</p>			<p>candidates, invigilators/chief invigilators, coordinators and NBAA Staff or any other person associated with examination activities</p>
<p><i>Offences Relating to Hearing Process</i></p>				
<p>interfere with the conduct of investigations or hearing of irregularity or other offence by the appeal committee</p>	<p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p>	<p>cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police</p>		<p>candidates, invigilators ,markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities</p>

	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			
intimidating member of the disciplinary committee or other members of the Board or witnesses during determination of irregularity matter or other offences	caution and cancellation of the relevant examination cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police		candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
destroying or attempting to destroy evidence relating to an alleged irregularity offence or other offences	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations Cancellation and cease from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	Cancellation and Cease from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police		candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
bribing or attempting to bribe NBAA officials witness or any other person in relation to an alleged offence.	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to			candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities

	examinations or report to police			
harassing or procuring others to harass on his behalf a NBAA official, witness or any other person in relation to an irregularity or other offences by making constant telephones calls, visits, etc.	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
<i>Non academic Offences</i>				
threatening or illegal use of a Weapon as defined in the regulations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
dealing in an illegal substance	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			Candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
illegal possession of a weapon	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police.			candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
assault which takes place on property	a severe written warning or fine not	suspension from sitting Board's examination for	cease from sitting Board's examinations/	candidates, invigilators, markers, setters, compilers,

owned or leased at the NBAA or elsewhere	<p>exceeding the value of the damaged property</p> <p>caution and cancellation from sitting Board's examinations</p>	a period of one year or participating in the Board's activities relating to examinations	participating in the Board's activities relating to examinations or report to police	coordinators and NBAA Staff or any other person associated with examination activities
incitement to commit an unlawful or illegal act or a serious breach of Board's By-laws	<p>a severe written warning</p> <p>caution and cancellation from sitting Board's examinations</p>	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
encouraging others to use illegal substances	<p>a severe written warning</p> <p>caution and cancellation from sitting Board's examinations</p>	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations/ participating in the Board's activities relating to examinations/ report to police	candidates, Invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
possession of an illegal substance	<p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p> <p>cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>	cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police		candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities

Theft				
	<p>severe written warning or fine not exceeding the value of the stolen property</p> <p>Caution and cancellation from sitting Board's examinations</p> <p>Cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations or report to police</p>	<p>Cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>		<p>Candidates, Invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities</p>
<p>non-accidental interference with safety or emergency equipment (including non-accidental interference with closed circuit television equipment and the letting off fire extinguishers)</p>	<p>a severe written warning or fine not exceeding the value of the damaged property</p> <p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p>	<p>cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>		<p>candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities</p>
<p>on-accidental damage to other leased Board's equipment or property</p>	<p>a severe written warning or fine not exceeding the value of the damaged property</p> <p>caution and cancellation from</p>	<p>cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>		<p>candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities</p>

	<p>sitting Board's examinations cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p> <p>Cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>			
<p>non-accidental damage to equipment or property belonging to staff, candidates or other persons on property owned or leased by the Board</p>	<p>a severe written warning or fine not exceeding the value of the damaged property</p> <p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p> <p>cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>	<p>cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations</p>		<p>candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities</p>

<p>inappropriate use of Board's facilities</p>	<p>a severe written warning or fine not exceeding the value of the damaged property</p> <p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p> <p>cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>			<p>candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities</p>
<p>failure to obey and evacuate on the sounding of a fire alarm</p>	<p>a severe written warning or fine not exceeding TShs. 500,000/-</p> <p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p>	<p>cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>		<p>candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities</p>

harassment and bullying including threatening behaviour; bullying; the victimization of residents, staff or visitors, indecent assault or the displaying of or permitting the display of, sexually explicit or pornographic material	<p>a severe written warning or fine not exceeding TShs. 500,000/-</p> <p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p>	cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police		candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
getting drunk and cause disturbance to others	<p>a severe written warning or fine not exceeding TShs. 500,000/-</p> <p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p>	cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police		candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
any other actions which occur other than on property owned or leased by the Board which are deemed to have brought the Board into disrepute	<p>a severe written warning or fine not exceeding TShs. 100,000/-</p> <p>caution and cancellation from sitting Board's examinations</p>	cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police		candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities

	<p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p>			
smoking in 'No smoking' areas	<p>a severe written warning or fine not exceeding TShs. 500,000/-</p> <p>caution and cancellation from sitting Board's examinations</p> <p>caution and cancellation from sitting Board's examinations</p> <p>cancellation and Suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations</p>	<p>cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police</p>		<p>candidates, Invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities</p>
late or non-return of books, equipment and other Baord's property provided through recognized loan arrangements	<p>a severe written warning or fine not exceeding TShs. 500,000/-</p> <p>caution and withdrawal from access to library and other privileges</p> <p>suspension from</p>	<p>cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police</p>		<p>candidates, Invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person approved to use the library</p>

	access to library services and other privileges for a period of one or participating in the Board's activities relating to examinations			
misuse of on-line facilities against ICT policy	a severe written warning or fine not exceeding TShs. 500,000/- caution and withdrawal of ICT privileges suspension from access to ICT privileges for a period of one or participating in the Board's activities	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations		Candidates, Invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
failure to produce to the Board's Identity Card or any other relevant document when requested to do so. i.e. sit or attempt to sit examinations, coordinating, invigilating, marking without valid documentations	a severe written warning caution and cancellation from sitting Board's examinations cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police		candidates, Invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
failure or refusal to attend a meeting or hearing called or authorized by the	cancellation and cessation from sitting Board's examinations or participating in the			candidates, invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person

Examination Disciplinary Committee or any other competent organ of the Board when summoned to do so by a proper written notice	Board's activities relating to examinations and fine not exceeding TShs. 500,000/- or report to police			associated with examination activities
<i>Malpractices in the Conduct of Examinations</i>				
leave the examination hall or room earlier than half an hour after the examination has commenced without the express permission of the invigilator	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations/ participating in the Board's activities relating to examinations		candidates
indulge in any disruptive conduct including, but not limited to, shouting, assault of another candidate or any other person, using abusive or threatening language, destruction of the property or property of another candidate	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations Cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police		candidates, Invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
neglect, omit, or in any way fail to follow lawful instructions or orders issued by the invigilator or any other NBAA official	a severe written warning Caution and cancellation from sitting Board's examinations	cancellation and suspension from sitting Board's examination for a period of one year and participating in the Board's activities relating to examinations	cancellation and Cease from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police	candidates, Invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
physically assault or insult an Invigilator or any other officer involved in the conduct of	cancellation and suspension from sitting Board's examination for a period of one year	cancellation and cessation from sitting Board's examinations or participating in the Board's activities		candidates, coordinators and NBAA Staff or any other person associated with examination activities

examination	and participating in the Board's activities relating to examinations	relating to examinations or report to police		
Act or conduct which is likely to obstruct or to frustrate the holding of any examination or administrative activity or both	Cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations and participating in the Board's activities relating to examinations or report to police		candidates, Invigilators ,markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
unauthorized use of, or interference, with any technical, electrical or other service or installation of any Board's own or leased properties	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police		candidates, Invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
unauthorized possession of any Board's own or leased properties	a severe written warning or fine not exceeding the value of the damaged property Cancellation from sitting Board's examinations	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	candidates, Invigilators ,markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
knowingly giving false information relating to an examination with intention of gaining advantage	a severe written warning Caution and cancellation from sitting Board's examinations	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	candidates, Invigilators ,markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
willful obstruction or interference with the work or proceedings conducted by any competent organ of	cancellation and suspension from sitting Board's examination for a period of one year or participating in the	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations		candidates, Invigilators ,markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities

the Board	Board's activities relating to examinations	and/or report to police		
refusal or failure to abide by the ruling, decision or penalty made or imposed by the Disciplinary Authority or any other competent organ of the Board after expiry of appeal limitation period	cancellation and suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police		candidates, Invigilators ,markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities

THIRD SCHEDULE

(Clauses 3,4, 29, 31, 32, 33 & 35)

PROCEDURES FOR REGISTRATION TO NBAA EXAMINATIONS, SETTING, MODERATION OF EXAMINATION QUESTION PAPERS, EXAMINATION COMPAILATION, EXAMINATION INVIGILATION, EXAMINATION MARKING, ANSWER SCRIPT MODERATION, PROCESSING OF EXAMINATION RESULTS AND EXAMINATION HANDLING PROCESSES

1.0.REGISTRATION TO NBAA EXAMINATIONS

1.1 CANDIDACY REGISTRATION PROCEDURES

1.1.1 A prospective candidate wishing to register with the Board to sit for its examinations is required to fill the Candidacy Registration Form.

1.1.2 The form can be obtained from the Board's website and should be printed and filled appropriately.

1.1.3 The Candidacy Registration Form should be submitted to the Board together with certified photocopies of certificates - academic and professional certificates, supported by transcripts showing the subjects covered and grades obtained. In addition, three colored passport size photographs showing all ears in a face should be attached and submitted along with an Identity Request Form, the form which has been appended with the Candidacy Registration form.

1.1.4 The Identity Request form should be filled in and signed with a black pen should be submitted in one cover along with the Candidacy Registration Form.

1.1.5 An identity card shall be issued, bearing the candidate's registration number (CR No.) the number which shall be the permanent reference of the candidate and has to be quoted in all communications with the Board.

1.1.6 The identity card shall be required for admission requirements to the examination hall. Should the card be lost or misplaced, it is the duty of the candidate to inform the Board immediately so that procedures of acquiring a new Identity Card can be communicated to the candidate.

1.1.7 As evidence of registration as a candidate, the Board shall forward to the candidate an acknowledgement letter notifying the candidate receipt of the form

1.1.8 The Board shall verify the authenticity of the information furnished.

1.1.9 The Board shall communicate to the applicant of the outcome of the evaluation of documents and information submitted by the applicant, notifying the applicant the examination eligibility, registration number following the assessment of the certificates attached with the application..

1.1.10 No change of names by the prospective candidate shall allowed at the time of registration. Prospective candidates shall use the names appearing on the certificates which qualified the prospective candidate for admission.

1.1.11 A Holder of Certificates of Secondary Education obtained outside Tanzania shall be required to get translation of equivalence from the National Examination Council of Tanzania (NECTA).

1.1.12 A Holder of Diploma/Degree obtained outside Tanzania shall be required to seek recognition letter from either Tanzania Commission for Universities (TCU) or National Council for Technical Education (NACTE) as the case may be.

1.2 EXAMINATION ENTRY PROCEDURES

1.2.1 Application to Examination Entry

A candidate seeking to write the Board's examinations must be a registered candidate, i.e. has already submitted the Candidacy Registration form. The application to examination entry request must be made on the prescribed form which is available on the Board's website.

1.2.2 Admission to sit for the Board's Examinations:

A candidate shall be admitted to sit for the Board's examinations at any of its examination levels subject to the regulations applicable to that examination level provided that:

1.2.2.1 The candidate possesses the qualifications prescribed as the minimum necessary to sit that particular examination level;

1.2.2.2 The application has been made on the prescribed form, duly filled and submitted to the Board within the stipulated dates and accompanied by appropriate examination entry fees;

1.2.2.3 The candidate has met the minimum training requirements provided by approved Tuition Provider, and the examination entry form has been endorsed by the tuition provider certifying that the candidate is ready to sit for the examinations.

1.3 EXAMINATION CENTRE

1.3.1 The applicant MUST indicate in the examination entry form, an examination centre preferred to take the examinations. The list of examination centres are as provided at the back of the form.

1.3.2 Change of an examination centre shall be allowed only if the application is lodged in writing one month before the date the examination is to commence. Late requests for change of examination centre shall not be entertained.

1.4 Examination Postponement:

1.4.1 Postponement within Acceptable dates

A candidate wishing to withdraw from an examination, may do so in writing and is required to lodge the application to reach the Board on or before 31st March – for the May examinations and 30th September for the November examination. In such cases, full fee shall be carried forward to the immediate next examination session. A candidate shall, however, be required to fill a fresh examination entry form and submit it before the normal closing date of receiving the application to examination entry.

1.4.2 Postponement after the acceptable dates

Application to postpone the examinations received after the acceptable dates i.e. after 31st March for May examinations and 30th September shall not be entertained. In such situations, a candidate shall be required to pay afresh all the applicable fees.

1.4.3 Postponement due to Ill-health (medically unfit)

(a) A candidate falling sick during the examination week may lodge an application to postpone from an examination in writing. The application should be supported by a valid medical report from the registered practitioner to substantiate the claim.

(b) Treatment sheets, prescriptions, sick sheets for purposes of validating a postponement claim shall not be considered for this purpose.

(c) A candidate whose application for postponement has been accepted by the Board, shall be required to fill a fresh examination entry form applying for the examination the next coming session and lodge it on or before the closing date of receiving the applications.

(d) Half of the fees paid may be carried forward to the next examination session upon application.

2.0 ENTRY REQUIREMENTS

(a) Accounting Technician I Examinations:

A prospective candidate seeking to register for the Accounting Technician examinations must show evidence of being a holder of any one of the following qualifications:

- (i) Certificate of Secondary Education Examination (CSEE) with at least three credit passes and a pass grade in Mathematics and English Language OR
- (ii) National Business Examinations NABE Stage II with at least four passes plus a Certificate of Secondary Education OR
- (iii) Advanced Certificate of Secondary Education Examination (ACSEE) with at least one principal pass and a subsidiary in relevant subjects OR
- (iv) A one year certificate from recognized Institution with a pass grade in English and Mathematics at “O” level prior to obtaining such a certificate.
- (v) Such other certificates as may be recognized by the Board from time to time

(b) Accounting Technician II Examinations:

A prospective candidate seeking to register for the Accounting Technician examinations must show evidence of being a holder of any one of the following qualifications:

- (i) Accounting Technical Level I Statement of Success Letter
- (ii) A two-year diploma not majoring in accounting – NTA Level 6.

Professional Examinations:

A prospective candidate seeking to register for the Professional Examinations must show evidence of being a holder of any one of the following qualifications.

(c) Foundation Level – Knowledge and Skills Level

- (i) NBAA’s Accounting Technician Certificate (ATEC)
- (ii) A two-year Diploma in Accounting/Accounting and Finance - NTA level 6.

- (iii) A degree from a recognized University/institution of higher learning (non-accounting)

Exemption shall be considered on subject to subject basis depending on candidate's specialty.

(d) Intermediate Level - Skills and Analysis

- (i) Holder of NBAA's Foundation Level Statement of Success Letter
- (ii) A degree majoring in Accounting/Accounting and Finance from a recognized University/Institution of Higher Learning.

Final Level – Professional Analysis, Application and Evaluation)

Holder of NBAA Intermediate Level Statement of Success letter.

3.0 EXAMINATION EXEMPTION PROCEDURES AND CRITERIA

3.2 Application for Exemption

3.2.1 A prospective candidate seeking exemption on parts of the Board's examinations, is required to indicate such requests by filling an appropriate section of the Candidacy Registration Form.

3.2.2 The application for exemption should be finalized before attempting any examination level for which exemption is sought.

3.2.3 Such applications should be submitted to the Board at least two months before the closing date of the examination session in which an applicant intends to sit that is by 31st January for the May examinations and by 31st July for the November examinations to allow the Board to verify the applicant's credentials from the institution(s) where the qualification(s) was obtained before the deadline for examination registration period.

3.2.4 The Board shall consider an applicant's request for exemption upon being satisfied that the coverage of the subject(s) being requested for exemption adequately covers at least 80% of the NBAA syllabus.

3.2.5 An applicant shall be required to submit detailed syllabus and transcripts for the programme (s) undertaken for assessment. However, in cases where the institutional program has already been assessed by the Board and exemption to the program granted, then the syllabus need not be attached. It is also important to show proof that the University or institution awarding that qualification is an accredited institution. Such a proof can be obtained from Tanzania Commission for Universities (TCU) or National Council for Technical Education (NACTE).

3.2.6 The application for exemption shall have to be finalized before attempting an examination level for which exemption is sought.

3.2.7 An applicant shall be required to show proof that the University or Institution awarding that qualification is an accredited institution. Such a proof can be obtained from either Tanzania Commission for Universities (TCU) in case it is a University or National Council for Technical Education (NACTE) in case it is a non-University institution.

3.2.8 The exemption sought by an applicant shall be considered on a subject to subject basis upon receipt of adequate evidence of the content of the subjects in which exemption is sought.

3.2.9 No exemption shall be granted at the Intermediate (Skills and Analysis Level) and at the Final Levels-Professional Analysis, Application and Evaluation Level of the Board's examinations.

3.2.10 NBAA's candidates transferring from the phased out examination scheme to the new examination scheme shall enjoy exemptions on the previously passed papers as shall be spelt out in the conversion scheme.

3.2.11 The Board shall consider applications for exemptions to qualifications that are lodged within five years of being awarded and grant them exemptions accordingly.

3.2.12 Any qualification whose awards are beyond the five years shall be disqualified for exemption purposes, unless a student obtained a higher academic qualification thereafter.

3.2.13 Accountancy Qualifications (Degree, Diploma/Certificate) from East African Community Member Countries Accounting qualification programmes obtained from recognized institutions of higher learning within East African Community Member Countries shall be considered for exemption on similar basis of those accounting qualifications obtained within the country as long as these programmes are from the accredited institutions and are recognized by TCU or NACTE and also meet the requirement stipulated in para 2 above.

3.2.14 Accountancy qualifications (Degree/diploma/certificate) obtained elsewhere Accounting qualification programmes obtained elsewhere around the world be considered for exemption on paper by paper basis depending on area of specialty. As with other accounting qualifications, the institution offering such a qualification has to be an accredited institution and recognized by the TCU/NACTE and further that there is adequate proof that the requirements stipulated in para 2 above have been met.

3.2.15 Qualifications obtained from Accountancy Professional Bodies recognized by IFAC:

(i) Partially Completed Accounting Qualification obtained from IFAC Member body

An accounting qualification obtained from an IFAC member body shall be considered for exemption on a paper to paper basis. Exemption should not, however, be granted at the Intermediate and Final levels to a holder who has not completed the examination requirements of the examining body.

(ii) Fully completed accounting qualification obtained from IFAC member body

A holder of an accounting qualification obtained from IFAC member body be considered for exemption in all papers in the Board's examination scheme except for Business Law and Public Finance and Taxation subjects.

3.2.16 Exemptions shall be granted on the basis of undergraduate degree qualifications or its equivalent.

4.0 THE EXAMINATIONS LEVELS AND COMPLETION PERIOD

4.1 EXAMINATIONS LEVELS

The Board administers a two tier examination namely:

- (i) Accounting Technician examination
- (ii) Professional examination

These examinations are conducted semi-annually during the months of May and November each year.

4.1.1 The Accounting Technician Examination

The Accounting Technician examination consists of two levels covering eight subject areas as follows:

4.1.1.1 Accounting Technician Level I

Code Subject Name

- T.01 Bookkeeping and Accounts
- T.02 Elements of Business Maths and Statistics
- T.03 Introduction to Information and Communication Technology
- T.04 Business Communication Skills

4.1.1.2 Accounting Technician Level II

Code Subject Name

- T.05 Principles of Accounting and Auditing
- T.06 Principles of Cost Accounting
- T.07 Elements of Commercial Knowledge and Taxation
- T.08 Accounting for Public Sector and Cooperatives

4.1.2 The Professional Examination

The professional examination consist of three levels, namely the Foundation Level (Knowledge and Skills), Intermediate Level (Skills and Analysis) and Final level (Professional Analysis, application and evaluation).

The subjects covered are:

4.2.1.1 Foundation Level: (Knowledge and Skills)

Code Name

- A1 Quantitative Techniques
- A2 Business and Management
- A3 Accounting
- A4 Business Information
- A5 Business Law

4.2.2 Intermediate Level: (Skills and Analysis)

Code Name

- B1 Financial Management
- B2 Financial Accounting

- B3 Auditing Principles and Practices
- B4 Public Finance and Taxation I

4.2.3 Final Level: (Professional Analysis, application and evaluation)

Code	Name
C1	Corporate Reporting
C2	Audit and Assurance
C3	Business and Corporate Finance
C4	Public Finance and Taxation II

All the above subjects are assessed using paper based examinations of three hours duration.

4.2 ORDER OF TAKING EXAMINATIONS AND EXAMINATIONS COMPLETION PERIOD

A registered candidate is required to observe this requirement while applying to sit for any level of the Board's examinations to take advantage of the options available.

4.2 Accounting Technician Examination:

4.2.1 Number of papers to be attempted:

A candidate has a liberty to choose the number of papers to attempt in a level and shall be allowed to retain a pass obtained in any subject attempted.

A candidate applying to sit for the Accounting Technician examinations shall be required to pass all the papers at the lower level before applying to sit for the higher level .

4.2.2 Duration of retaining passed papers:

A candidate shall be given a maximum of two years to complete the papers in a level, failure of which the passes of the previously passed papers shall be withdrawn and a candidate shall have to re-sit all the papers in that level.

4.2.3 Maximum Time Limit to Complete a Level:

A candidate shall be given a maximum of four years to have completed any level of the Accounting Technician examination before being automatically de-registered.

4.2.4 A candidate who has successfully completed the Accounting Technician Level II shall be awarded the Accounting Technician Certificate (ATEC)

4.3 Professional Examination:

4.3.1 Foundation Level (Knowledge and Skills)

A candidate is at liberty to choose the number of papers to attempt in this level and shall be allowed to retain a pass obtained in any subject attempted on scoring a pass grade.

A candidate applying to sit for the Foundation level examinations shall be required to pass all the papers in that level before being allowed to move to the next level.

4.3.2 Duration of retaining passed papers:

A candidate shall be given a maximum of three years to complete the passed papers in that level, failure of which the passes of the previously passed papers shall be withdrawn and a candidate shall have to re-sit all the papers in that level.

4.3.3 Maximum Time Limit to Complete the Foundation Level

A candidate shall be given a maximum of six years to complete the Foundation level before being automatically deregistered.

4.3.4 Intermediate Level (Skills and Analysis)

A candidate is at liberty to choose the number of papers to attempt in this level and shall be allowed to retain a pass obtained in any subject attempted on scoring a pass grade.

A candidate applying to sit for the Intermediate level examinations shall be required to pass all the papers in that level before being allowed to move to the next level.

4.3.5 Duration of retaining passed papers:

A candidate shall be given a maximum of three years to complete the passed papers in that level, failure of which the passes of the previously passed papers shall be withdrawn and a candidate shall have to re-sit all the papers in that level.

4.3.6 Maximum Time Limit to Complete the Intermediate Level

A candidate shall be given a maximum of six years to complete the Intermediate level before being automatically deregistered.

4.3.7 Final Level (Professional Analysis, Application and Evaluation)

A candidate applying to sit for the Final level examinations shall be required to pass all the papers in that level to qualify as a CPA (T).

A candidate is at liberty to choose the number of papers to attempt in this level and shall be allowed to retain a pass obtained in any subject attempted on scoring a pass grade.

4.3.8 Duration of retaining passed papers:

A candidate shall be given a maximum of three years to complete the papers in that level, failure of which the passes of the previously passed papers shall be withdrawn and a candidate shall have to re-sit all the papers in that level.

4.3.8 Maximum Time Limit to Complete the Final Level

A candidate shall be given a maximum of six years to complete the Final level before being automatically deregistered.

5.0 CATEGORIES OF FEES AND MODALITY OF PAYMENT:

An applicant wishing to register and sit for the Board's examinations shall be required to pay the required fees as stipulated in the Fourth Schedule to these By-laws along with the candidacy registration and/or examination entry form.

The categories of fees payable by the applicant to the Board may include:

5.1.1 Candidacy Registration Fee Categories

The first type of fee is a **Candidacy Registration Fee** which is payable upon submission of a duly completed Candidacy Registration Form. As evidence of registration, a student shall be given a Candidacy Registration Number (CR. No.) and an identity card bearing that number.

5.1.2 Student's Annual Subscription Fees:

The second type of fee is a **Student's Annual Subscription Fee (SASF)** which is payable, by those applicants who are registering with the Board for the first time, upon registration, and thereafter the fee shall be payable every January of each year.

For a candidate who has already been registered, the fee is payable every year in the month of January. This fee shall to be paid annually by every candidate as long as he/she is registered as a candidate with the Board and wishes to remain in the register of candidates. The fee ceases to be payable when one completes the CPA program in full or ceases to be registered as a candidate with the Board.

5.1.3 Exemption Fees:

The third type of fee is an **Exemption Fee**. This fee shall be payable by an applicant who by virtue of his/her prior learning, seek exemptions on parts of the Board's examinations. This fee shall be submitted along with the application for candidacy registration or once the amount payable has been determined.

5.1.4 Examination Fees

The fourth type of fee is the **Examination Fee**. This fee shall be payable upon submission of duly filled Examination Entry Form applying for a particular examination level.

Examination fees once paid, shall not be refunded or carried forward to the next examination session if a candidate withdraws/postpones after the closing date of receiving the requests for withdrawal/postponement.

5.1.5 Penalty Fee

A candidate who submits an application for candidacy registration and/or examination entry after the closing date of receiving such applications shall be liable for a penalty fee charge which shall be paid along with the other fees.

5.1.6 Transcript fee

Transcript fee shall be charged to a candidate who lodges a request for preparation of transcript. A candidate who applies for a transcript shall also be required to submit two colored identical pass port size photographs.

5.1.7 Loss/renewal of ID fee

A candidate who has lost his/her identity or want to renew the ID card upon expiry shall be required to pay required amount of fee. Such a candidate shall be required to submit two colored identical pass port size photographs and must an ID request form.

5.1.8 Search fee

A candidate who request for an information which requires for searching of such information shall be required to pay for search fee. Such information may include previous performance records, receipts for payments done to the Board

5.1.9 Duplicate certificate fee

A candidate who request for a copy of his/her certificate shall be required to pay the required fee and submit a police report on loss of such document and copy of public announcement notification.

5.1.10 Appeal fee and late lodgment of appeal

A candidate who wishes to appeal against examination result or a penalty shall be required to pay for the service accompanied with a lodgment of appeal form. Similarly, a candidate who lodges an appeal after the stipulated period shall be charge late lodgment of appeal fee.

5.1.11 Form fee

Candidate who submits an application for candidacy/examination shall be required to pay fee for the respective form

The rates for the above fees shall be determined by the Governing Board from time to time.

5.2 Mode of Payment of the fees:

Payments relating to the Candidacy Registration and/or Exemption, Subscription or Examination Entry fees and other related fees shall be made through NBAA Account as shall be determined by the Board and indicated in the relevant form(s).

The original-pay-in slip has to be submitted to the Board for receipting. The slip has to be attached together with the relevant form(s) and a cover letter to the Board.

6.0 TRAINING TO SIT FOR THE BOARDS' EXAMINATIONS

A Candidate aspiring to sit for the Board's examinations shall be required to undergo training of not less than six months in preparation for an examination level. Evidence of training has to be vouched by an approved tuition provider where such training was undertaken. The examination entry form should be certified by a review class center coordinator to show evidence of minimum attainment of training.

7.0 EXAMINATION INSTRUCTIONS TO CANDIDATES

7.1 A candidate shall be required to observe the following instructions when preparing to write the examinations

7.1.1 Admission to the Examination Room

A candidate shall be admitted into the examination hall at least twenty (20) minutes before the commencement of an examination paper, and is not permitted to leave the hall until thirty minutes have expired after the commencement of examination. Further, a candidate shall not be allowed to leave the examination room thirty minutes before the examination ends.

A candidate shall not be allowed to enter the examination hall beyond half an hour after the commencement of any examination paper. A candidate, who arrives within half an hour of the commencement of the examination, shall be allowed to enter the examination hall, but no additional time shall be given to compensate the lost time.

7.1.2 Reading time

Ten (10) minutes reading time shall be given to the examination candidate to allow him/her read the question paper thoroughly before attempting the examination.

During the 10 minutes reading time you can make notes on the question paper. You are not allowed to write in your answer book or use your calculator.

7.1.3 Announcements:

The Chief Invigilator will make all relevant announcements in the examination room before the examination commences.

7.1.4 Examination Packages

The sealed envelopes containing the examinations of that particular session shall be opened in the presence of the candidates.

871.5 Leaving the Examination Room temporarily

Any candidate having for some reason to leave the examination hall temporarily, may do so, only with the permission of the chief invigilator and will be accompanied by an assistant invigilator.

7.1.6 Allocation of Examination Desk

A candidate shall be required to sit at the desk which bears his/her index number.

7.1.7 Candidate's Identity

The Board shall not entertain any excuses from a candidate who fails to produce the examination identity card which allows one to enter the examination hall.

7.1.8 Candidate's Admission in the Examination Room

No candidate shall be admitted into the examination hall, unless he/she carries with him/her both the **Examination Identity Card** provided by NBAA and the **Examination Admission Letter**.

7.1.9 Types of Calculators

A candidate is permitted to use noiseless electronic calculator. The type of calculators allowed are:

- Scientific calculators with basic /standard memory functions
- Solar powered (at your own risk)

Other types of calculators such as alpha-numeric keyboards, personal organizers, checklists and memo pads, those that make noise etc (the list is not exhaustive, should not be carried in the examination room.

7.1.10 Permitted Aids

A candidate is required to bring in the examination room his/her own pens, pencils and rulers.

7.1.11 Prohibited Materials

Candidates are prohibited from carrying into the examination hall or in any way having in their possession within the hall, any books or stationery other than those specifically permitted by the Board. Bags/Handbags etc. should be kept at a place identified by the invigilator, but at the owner's risk.

Mobile telephones and any communication facilities should not be carried into the examination hall as candidates are prohibited from making telephone calls, receiving calls, sending or receiving messages, using those communicational facilities while examinations are in progress.

Possession of mobile phones or any communicational facilities in the examination room may lead to disqualification from the examination.

7.1.12 Removing Examination Answer Books

A candidate is not allowed to remove his/her examination answer book out of the examination hall.

7.1.13 Leaving the Examination Room

A candidate may be allowed to leave the examination hall half an hour after examination starts but may not be allowed to take his/her examination question paper. Similarly a candidate who leaves the hall before the examination ends will not be allowed to take his/her question paper.

7.1.14 Conduct during the Examinations

A candidate should not engage in any unprofessional conduct designed to assist him/her in the examinations being attempted and is not allowed to communicate with other candidates while the examination is on progress or copy answers from each other. If a candidate contravenes the examination rules by say: Cheating, helping another candidate to cheat or by having materials or items that could give a candidate unfair advantage, a candidate will be reported to the Executive Director.

The following are deemed to be examples of contravention of examination rules:

- Having any book, notes or documents with you at any time during the examination;
- Having any book, notes or documents in a situation which suggests that a candidate could have used them during the examination;
- Talking to, copying from, or in any way communicating with, another candidate;
- Using a mobile phone, including the calculator function;
- Leaving the room without the permission of an invigilator
- Removing answer books and/or question papers, whether used or blank from the examination room

7.1.15 A candidate adjudged guilty of dishonesty in connection with the examination or infringing any of the examination rules and regulations is liable to disciplinary action, which may result to disqualification.

7.1.16 Signing Attendance of the Attendance Sheet

During the period of each examination paper, a candidate shall be required to sign against his/her index number on an Attendance Sheet.

7.1.17 Maintaining Examination Atmosphere

It is the responsibility of each candidate to maintain examination atmosphere in the examination hall and to ensure that he/she will not engage in any conversation or behaviour that could distract the attention of other candidates.

7.1.18 Communication with Invigilator

A candidate who wishes to communicate with the invigilator should raise his/her hand rather than knocking the desks as it disturbs other candidates.

7.1.19 Completing the Front Cover of the Answer Book

Each candidate is required to write his/her **Index Number** on the **examination cover** only. Names, initials or any other mark that could distinguish one candidate from another should not be written on the examination cover or script papers.

7.1.1.20 Instructions on the Answer Books and those Given by the Invigilator

Candidates are required to observe any general instructions that may be given by the Chief Invigilator and to read carefully instructions that appear on top of examination question paper, such as those indicating the number of questions to be attempted. Pay particular attention to the instructions given on the cover of the answer book.

7.1.21 Eating, Smoking Drinking, Chewing in the Examination Room

Candidates are not permitted to smoke, drink, chew or eat in the Examination Hall.

7.1.22 End of the Examination

A candidate shall be cautioned thirty minutes prior to the time the examination ceases. When the Chief Invigilator has declared the examination over, a candidate must immediately stop writing. **This instruction applies not only to the answering of questions but also to filling in numbers, punctuations and any other writing.**

7.1.23 Collecting the Answer Books

A candidate must remain in his/her seats until the Invigilators have collected all answer books. Each candidate should make sure that he/she has handed over the answer book to the Invigilator.

7.1.24 Usage of Examination Answer Books

The answers to the questions are to be written on the answer book provided for that purpose in accordance with the following instructions:

- (i) The answer to each question must commence on a fresh page.
- (ii) The question number must be written at the top of each page in the space provided.
- (iii) Write on both sides of the answer paper.
- (iv) Answers are to be written in ink or ball-point pens; flow charts, graphs and diagrams may, however, be drawn in pencil.
- (v) All workings must be done in the answer book.

- (vi) Do not remove/tear any sheet from the answer book. Cross through neatly any work not to be marked. **Do not use correcting fluid.**
- (vii) In case the main answer book has been fully utilized, you can request for a **SUPPLEMENTARY ANSWER BOOK.**
- (viii) Tick the questions that have been attempted accordingly.
- (ix) Fasten carefully any supplementary answer book(s) to the main answer book and ensure that the graph sheets are neatly tied **inside** the answer book and thereafter complete the appropriate boxes.

7.1.25 Answers should be written concisely and in a plain and legible manner. Style in the manner of setting out answers will be taken into account in the marking of each question. Candidates are warned that any tendency towards illegibility will operate to their disadvantage.

7.1.26 If owing to illness a candidate is unable to present himself/herself for the examination, he/she should inform the Executive Director of the Board before the examination commences. Part of the examination fee may be refunded or carried forward at the discretion of the Education and Publications Committee. There shall be no claim for refund of examination fee for a candidate who postpones an examination for any other reason without a prior approval of the Executive Director.

7.1.27 At the end of the examination, the answer books shall be collected, reconciled, packed and sealed in the presence of the Principal Invigilator, NBAA Examination Coordinator and one examination candidate.

8.0 DECLARATION OF RESULTS

The results of the examinations shall be declared by the Governing Board and candidates shall be informed of their results through respective addressed given. The results would also be displayed at the NBAA Notice Board and on the website.

9.0 Instructions to NBAA examination setters

Examination setting mechanisms

9.1 Introduction:

The Boards examinations are conducted twice in a year during the months of May and November. In setting these examinations the NBAA appoints examination setters from institutions of higher learning and practitioners in public and private organizations. These examinations are attempted by candidates of different academic and training backgrounds and aim at testing the knowledge and understanding of the subject matter.

16.2 Guidelines in setting Question Papers

In setting examination questions, the setters are requested to observe the guidelines spelt out below which supplement the instructions given in the letter of appointment.

9.2.1 When setting an examination, the setter should ensure that:

- The prescribed syllabus has well been covered.

- The questions are relevant and within the syllabus prescribed.
- The questions are fair in terms of length and difficulty with a proper mix of easy as well as difficult questions, including computational questions where applicable.
- The questions are challenging – requiring interpretation of the **facts** and not purely repeating facts from the notes.
- The questions are clearly worded and unambiguous.
- The questions are unique, i.e. **NOT COPIED** from other sources; if used elsewhere, ensure that the names, figures, dates, etc. are changed.
- **Avoid:** Lengthy or tedious calculations, references to real persons, places or businesses
- Sentences should be as short, simple and direct as possible.

Pilot your own questions (timing)!

9.2.2 Suggested Solutions and Marking Schemes

Setters are required to provide suggested solutions that are correct and adequately answer the questions asked. The detailed solutions should be supported by a marking scheme or guide. The marking scheme should be well prepared and precise, allocating marks in each section and subsection in order to achieve consistency during marking of the scripts.

For questions that require workings, ensure that marks are also allocated to such calculations/workings.

9.2.3 Submission of the Assignment:

On completion of the assignment, setters are requested to:

- (a) Ensure that all the paperwork/soft copies and other storage and transmission devices are secured safely, or destroyed thereafter. Storage on computer hard drive should totally be avoided.
- (b) Fill the form provided showing the topics/skills examined.
- (c) Submit your work to Executive Director, clearly marking the envelope (**Personal and Confidential to the name of the ED**).
- (d) Observe the deadlines for the submission of the assignment.

10.0 Instructions for securing examination paper moderators

10.1 The Board’s examination paper shall be subjected to moderators who shall be appointed by the Executive Director on the basis of the following qualities:-

- 10.1.1 Moderators will hold a qualification at least one level higher than the level of setter
- 10.1.2 They must have specialized in the subject being assessed
- 10.1.3 Relevant experience will be taken into account
- 10.1.4 They will have the personal experience qualities and attributes

10.2 Objective of question paper moderation

The objective of moderating the question paper is to ensure the questions are of the required standard and quality expected. Also it is important to have the questions subjected for technical review to ensure that they are: technically current, achievable and cover the syllabus requirements

10.3 Expectations for the question paper moderators

As a moderator of the question paper, the moderator is expected to establish the following:-

- 10.3.1 That the standard and rigor of the question paper is of the required standards
- 10.3.2 That the question paper has adequately covered the Board’s syllabus and the questions are within the syllabus and have adequately been spread within the syllabus
- 10.3.3 The question paper is fair in terms of length and difficulty

**Examination
moderation
mechanisms**

- 10.3.4 The questions are correct and current
- 10.3.5 The questions are relevant, challenging, unique, not copied from elsewhere, clearly worded and unambiguous
- 10.3.6 The distribution of marks in the question paper is fair that marks are shown on every part of the question and its marking scheme
- 10.3.7 The suggested solutions and marking schemes are accurate and fair
- 10.3.8 For questions that required workings, marks have also been allocated to such calculations/workings.

10.4 The moderation question paper exercise

In moderating the question paper, the moderator has to make sure the following procedures have been adhered to:

- 10.4.1 Study the question paper, question after question thoroughly
- 10.4.2 Attempt the question paper in the examination condition
- 10.4.3 Establish the quality of the question paper in regard to length, clarity and difficulty
- 10.4.4 Ascertain whether the common phrases used in the requirement of the question corresponds with the answer provided
- 10.4.5 Compare the new prepared solutions with those given and give comment
- 10.4.6 Check the marking scheme and comment if it can be used as benchmark for marking the candidates' answer script
- 10.4.7 Lastly the question paper moderator is required to write a report on the moderation of the question paper, incorporating all the points raised above. The format of the report should be as follows:-
 - (i) The syllabus coverage
 - (ii) The quality and standard of the question paper
 - (iii) Individual questions, i.e. the topics examined-whether the questions are with the NBAA syllabus: whether they are up to date and applicable to the Tanzanian environment
 - (iv) Fairness of the questions with regard to the marks allocated, clarity and length
 - (v) The suggested solution provided
 - (vi) The marking scheme provided
 - (vii) Concluding remarks and/or recommendations and advice

**Appointment of
examination
questions paper
Compilers**

11.0 Examination **Question Paper Compilation**

11.1 The Board shall have a system of compiling examination question papers in order to come up with a well-balanced paper, i.e. that combines easy/difficult questions, theoretical/ computational questions, adequate coverage of the syllabus and does not contain examination questions set by one examiner to avoid biasness or giving undue advantage to a certain group of candidates. The following criteria shall be used by the Board in carrying out this assignment:-

- 11.1.1 The Executive Director shall recommend to the Committee responsible for examination matters, names of examination question paper compilers to be used in compilation of the Board's examinations.
- 11.1.2 The appointment shall base on academic and professional qualification, expert knowledge in the subject area for the examination, personal qualities, merit and experience, above all the integrity of the person to be appointed.
- 11.1.3 The selection of the examination question paper compiler shall be from different sources such as from the academic institutions or professional bodies, from industry or from within the Board.
- 11.1.4 The Committee responsible for examination matters shall scrutinize the credentials of the proposed examination question paper compilers together with the recommendations from the referees and appoint the examination question paper compilers who will be used in examination question paper compilation processes.
- 11.1.5 The Executive Director shall maintain a database of the examination question paper compilers and enter into contractual agreement for a period of three years renewable.

- 11.1.6 The process of appointing the examination question paper compilers shall be done in a confidential manner and any person who shall disclose the names of the examination question paper compilers shall be liable for disciplinary action.

11.2 Criteria for Appointing the Examination Question Paper Compilers

The following criteria shall apply with regard to the selection and appointment of an examination question paper compiler:

**Selection
Criteria of
examination
question
paper
compiler**

- 11.2.1 The examination question paper compiler must have an equal or higher qualification than the examination setter who was used to set that particular examination paper, with at least a Master's degree, or PhD and/or professional qualification with specialty on the subject area which he has been appointed on.
- 11.2.2 The examination question paper compiler must have at least five years of experience in teaching at an institution of higher learning or professional body, and/or working experience of at least three years and exposure in similar work.
- 11.2.3 The examination question paper compiler must also hold a senior position in an institution and command respect in that area of specialty.
- 11.2.4 The examination question paper compiler must get recommended from a responsible person at the training institution or professional body or organization where he is/has been employed.
- 11.2.5 The examination question paper compiler must declare any conflict of interest if any on taking the assignment.

11.3 Notification of Appointment

11.3.1 The examination question paper compiler shall be notified of the appointment among other things, the notification shall include:

- The offer letter
- the contract showing the terms and conditions of the assignment
- any other details concerning the assignment

**Notification of
Appointment
as an
examination
question
paper compiler**

11.3.2 Upon acceptance of the offer, the Executive Director shall, when appropriate, send an appointment letter requiring the examination question paper compiler to report at an identified venue to compile examination question paper(s) and among other things, the letter should set out the following:

- The question papers to be compiled
- The date to report at the identified venue and the expected date to complete the assignment
- The general instructions to follow in compiling the examination question paper(s).

11.4 Compilation of Examination Question Papers

**Examination
question paper
compilation
process**

- 11.4.1 Examination question paper compilation shall be carried out in accordance with the specific guidelines prepared detailing the process.
- 11.4.2 The Examination question paper compiler shall be required to abide to the specific instructions during the compilation process.
- 11.4.3 In carrying out the assignment the examination question paper compiler should be issued with the following:
- Specific guidelines on how the compilation process shall be carried out
 - The moderated question papers for compilation
 - The moderators report
 - The previous data bank questions that had been moderated previously but not yet used
 - The detailed syllabus for respective examinations
 - Appropriate working tools in carrying out the assignment
 - The previous comments from the examiners on the subject area

- A record showing the topics tested in previous examination sessions
- 11.4.4 The examination question paper compiler shall be required to, upon completing the drafting process of each examination question paper, sign against the register provided certifying that the compilation process has been done.
- 11.4.5 Once the draft examination question paper compiled has been typeset, the compiler shall proofread the draft and make any appropriate adjustments and corrections and allow a team of compilers to re-check the draft for any technical, typographic or any other error that is found in the question paper before it is submitted for corrections.
- 11.4.6 The examination question paper compiler shall hand over the final proof of the question he has compiled to the officer in charge of the assignment for further processes.

11.5 Security during the Examination Compilation Process

- 11.5.1 The examination question paper compiler shall be required to observe security issues during the compilation process at all times..
- 11.5.2 The examination question paper compiler shall not carry into the compilation venue any bags, handbags, cellphones, computers/laptops or ipads or any gadget unless permitted to do so by the Executive Director.
- 11.5.3 The examination question paper compiler shall not leave the working venue with any paper in connection with the assignment.
- 11.5.4 The examination question paper compiler shall immediately destroy all the materials – hard and soft copies that have been used during the examination compilation process once the final copy has been handled over to the Officer in charge of the assignment.
- 11.5.5 The examination question paper compiler shall also submit a declaration showing that the examination materials have been destroyed when submitting the examination question paper(s), suggested solutions and marking schemes

12.0 Instructions to the Secretariat during compilation of examination question papers

In processing the draft examination question paper, the Secretariat will:

- 12.1 Check the initial draft examination paper(s) against previous years' actual paper(s), sample papers, relevant circulars and guidelines to ensure that rubrics, mark allocations, format and layout are in order.
- 12.2 Check the assessment grid that has been submitted with the draft, to ensure that it accurately records the content and the assessment objective being tested by each item.
- 12.3 Use the grid to check that the syllabus content has been appropriately sampled and that the various assessment objectives are being tested in the appropriate proportions.
- 12.4 Check all questions against the actual syllabus text to ensure that they are within the bounds of the syllabus.
- 12.5 Check each question to ensure that it:-
 - is age appropriate
 - is examination-level appropriate
 - is in accordance with the examination specification (e.g. short answer, multiple choice, essay)
 - provides adequate differentiation in respect of the range and ability level of the candidates
 - enables effective discrimination between candidates
 - is accurate (content, spelling, language, punctuation, numbering, etc.)
 - is reliable
 - is unbiased and inclusive
 - respects cultural diversity

- does not cause offence or distress to candidates by virtue of inappropriate language or content
- is phrased clearly
- indicates clearly the depth and breadth of response required
- is sufficiently different from questions on previous years' papers
- can be answered in the allotted time
- does not overlap with or contradict other questions on the paper.

12.6 Check relevance, suitability and quality of graphics, photographs, case studies, video clips, etc.

12.7 Acknowledge source of copyright material and check with Executive Director regarding procedures for seeking permission for use.

12.8 Construct alternative questions, as required.

12.9 Ensure that the text of the questions matches the relevant non-text material (diagrams, photographs, etc.)

12.10 Ensure parity of standards across optional questions in the paper.

12.11 Ensure that the question paper is similar in demand to that of previous years (allowing for officially approved and publicly notified changes).

12.12 Amend and/or replace questions as agreed at the panel meeting.

12.13 At each stage of the production process. Check thoroughly against previous agreed draft.

212.14 Go through the prepare a detailed draft marking scheme for the paper:

12.15 Take all necessary precautions to ensure the highest standards of confidentiality and security of the draft materials at all times:

- record all movements of the draft papers
- use secure methods to transfer confidential material, as directed
- store all documents securely while work is in progress
- hand over all relevant support and source materials to the responsible in charge of the assignment
- destroy all other notes, etc., following completion of the process
- keep electronic records secure during the process, by working only on the secure flash drive supplied, and by storing this securely.
- ensure complete deletion of all electronic records following completion of the process

12.16 Ensure that each stage of the setting process is carried out as per agreed procedures and within the agreed time schedule.

13.0 Safety Mechanisms for the Entire Examination Process

13.1 The Executive Director shall provide a secure venue and facilities for the compilation, development, production and storage of the examinations in the following manner:-13.1.1 When selecting the venue and facilities for the assignment, the Executive Director shall take account of the following;

- The premises and facilities for the assignment
- Location and accessibility of the premises and the security of the facilities available,
- safeness of the premise and availability of strong rooms
- Possibilities of entering into contractual agreement where necessary for the use of the premises and facilities if using rented premises and facilities

13.1.2 The Executive Director shall appoint members of staff who shall be involved in the examination production and packaging process.

13.1.3 The appointment members of staff shall take into account the following attributes of the individuals:

- Integrity of the individual member of staff
- Commitment of the individual member of staff to sensitive assignments
- Record of previous performances in such assignments

**Safety
Mechanisms in
entire
examination
process**

- Technical expertise of the individual member of staff
- Having being vetted as required by public service requirements

13.1.4 Each of the appointed member of staff should be required to:

- Show willingness to participate in the assignment in writing
- Declare any conflict of interest on the assignment given by filling a declaration form
- Commits oneself that he shall be ready to abide to rules/guidelines that shall be provided in connection with the assignment.

13.1.5 For safety of carrying out the assignment at the secured venue the team should observe the general instructions that shall guide them on the behavior expected while the assignment is in process and this includes:

- Not to carry into the working venue any unauthorized materials such as handbags, briefcases, newspapers, cellphone, personal computers/laptops, ipads
- To enter and leave the working venue as authorized by the officer in charge of the assignment

13.1.6 The examination production processes should be carried out as per the laid down procedures in order to avoid errors, leakages and other incidences.

13.1.7 The processes involved cover

- Preparation of statistical data that establishes the number of question papers to be packed in each examination centre
- Identification of number of question papers per each exam and centre that should be reserved for emergency purposes
- Establishing the total number of question papers to be produced per examination
- Final checking of the examination question paper to be produced before being printed
- The checking of the question papers produced page by page after being printed
- Counting the question paper, packing and sealing and recording the packed parcels after every examination question paper being printed.
- Housing of the examination question paper parcels in a strong room
- Final checking of all parcels containing examinations before transporting them to the head office for storage.

13.2 Housing of the Examination Parcels at Head Office

13.2.2. 13.2.1 The Executive Director shall provide strong room at head office to store the examination question paper parcels before they are distributed to the examination centres. A detailed system of access to the strong room should be spelt out

13.2.3 When carrying out the examination parcels packing and distribution to centres, the appointed examination centre coordinator should be present to certify the packing process by verifying the number of candidates sitting for each examination against the number of question papers packed and the examination time table.

13.2.4 The parcels should be packed in one package and labeled accordingly before being transported to the examination centre

13.3 Transportation of the Examination Packages to the Centres

13.3.1 The Executive Director shall provide secure transportation system of the examination packages to all examination centres

13.3.2 The examination packages should be collected and transported to the examination centres at reasonable time and no examination centre coordinator should be allowed to stay with the examination packages anywhere except where stipulated.

13.3.3 Once the examination packages have been handled over to the examination centre coordinator it will be the duty of the examination coordinator to ensure its

safety and follow the laid down guidance that stipulate the safeness of the packages.

13.4. Custody of the Examination Packages at the Examination Centres

- 13.4.1 The Executive Director shall provide secure area and cabinets for safety custody of the examination packages at the examination centres
- 13.4.2 It is the duty of the examination coordinator to ensure that the examination packages are stored in a secured area as instructed by the Executive Director. Prepare guidelines on custody of examinations
- 13.4.3 Each examination package shall be handled over to the Chief Invigilator on each examination day and signed for by both parties.
- 13.4.4 For the examination centres within the head office, the examination coordinators shall follow the laid down guidelines as shall be given from time to time.

14 Invigilation of the Examinations

Invigilation of Examinations

14.1 The department dealing with examination issues shall prepare application forms to invite applications from eligible invigilators and examination coordinators in good time to apply for the invigilation of the examinations.

14.1.1 The applicants for each position, namely Chief Invigilator, Principal Invigilator or Examination Coordinator shall be shortlisted, selected and recommended to the Executive Director in accordance with the following criteria:

14.1.1.1 Chief Invigilator

- **Degree in Education (BA. Ed)/Teachers Grade A**
- Experience in teaching and invigilating examination at Secondary school level of not less than seven years
- At least 35 or above years of age
- Good record of invigilating NBAA examinations at higher position would be an added advantage
- Should not have any conflict of interest
- Should not be an examination candidate with the Board

14.1.1.2 Principal Invigilator

- Degree in Education (BA. Ed)/Teachers Grade A
- Experience in teaching and invigilating examination at Secondary school level of not less than five years
- At least 30 or above years of age
- Good record of invigilating NBAA examinations at higher position would be an added advantage
- Should not have any conflict of interest
- Should not be an examination candidate with the Board

14.1.1.3 Invigilator

- Degree/diploma in Education
- Experience in teaching and invigilating examinations at Secondary School level of not less than three years
- At least 25 or above years of age
- Good record of invigilating NBAA examinations would be an added advantage

- A person of integrity
- Should not have any conflict of interest
- Should not be an examination candidate with the Board

14.1.1.4 Examination Coordinator:

- Be a member of NBAA staff
- Experience of not less than 3 three years with NBAA
- At least 23 years of age or above
- A good record of working with NBAA
- Vetted as per the public service regulations
- Consideration will be given to a person who is not an employee of NBAA whose recommendation is from NBAA employee
- At least has completed secondary school education
- Should not have any conflict of interest
- Should not be an examination candidate with the Board

14.2 Appointment of the Invigilators

- 14.2.1 The Executive Director shall appoint the invigilators as recommended by the department dealing with examination issues
- 14.2.2 The appointment of the invigilators in different positions shall depend upon the following,
- Availability of the position applied
 - The number of candidates at the centre
- 14.2.3 The appointment of the invigilator shall be done at least three weeks before the commencement of the examination.

14.3 Notification of the Appointment

- 14.3.1 Notification of the appointment shall be prepared and should among other issues include:
- The examination centre the invigilator has been appointed to invigilate
 - The examination time-table
 - An analysis showing the number of candidates to sit for that particular examination
 - When the invigilators' meeting would be conducted
 - Declaration of conflict of interest form
 - An attachment that should be submitted by the invigilator for accepting the appointment

14.4 The Invigilators' meeting

- 14.4.1 The Invigilators meeting shall be convened by the Executive Director or its appointee
- 14.4.2 All the invigilators who have accepted the appointment shall be required to attend to the meeting without fail except those who shall be invigilating the examinations outside the DSM examination centres
- 14.4.3 Those who fail to attend the meeting should be disqualified
- 14.4.4 For identification purposes, all the invigilators should submit two pass-port size photographs and identification cards should be prepared and worn by invigilators during the invigilation process
- 14.4.5 During the meeting the invigilators should be given special instructions on how the invigilation process should be done.
- 14.4.6 Important documents which should be distributed to assist the invigilators in carrying out their duties should include:
- The examination time-table
 - The number of candidates sitting for the examinations per examination and per centre

- 14.4.7 The invigilators appointed outside the DSM centres should be briefed of the invigilation process by the NBAA examination Coordinator and be given all the documents necessary for invigilation.

14.5 The Invigilation of Examinations:

- 14.5.1 The invigilators should carry out the invigilation of the examinations in accordance with the laid down procedures as spelt out in the instructions to invigilators.

- 14.5.2 The invigilators are required to strictly follow the instructions that guide the invigilation process.

- 14.5.3 The invigilation guidelines among other things provide instruction on

- Opening of the examination hall
- Sitting plan
- Items to be placed on the candidate's desk
- Permitted aids
- Issuing of question papers
- Admitting candidates in the examination room
- Identity checks
- Getting candidates seated
- Announcements to be made
- Reading time allowed before starting the examination
- Admitting candidates who arrive late
- Candidates who wish to leave the examination hall
- Examination irregularities
- Handling unexpected events
- Tasks to be completed during the examinations
- Tasks to be performed at the end of the examination

- 14.4.4 At the end of each examination session – morning/afternoon session, the collected answer scripts should be counted, packed and labeled accordingly and all parties should sign again the form provided that the package was sealed in the examination room.

- 14.4.5 The labeled examination package should be handled over to the NBAA examination coordinator for safe custody.

- 14.4.6 It is the responsibility of the examination coordinator to store the parcel containing the examination scripts in accordance with the laid down instructions.

14.5 Transportation of the Examination Answer Scripts to Head office

- 14.5.1 The examination answer scripts should be transported to Head Office, accompanied by the NBAA examination Coordinator as the guidelines stipulated

- 14.5.2 The packages should be handled to the Officer assigned to receive the scripts, opened and counted to see if the correct number of scripts has been received.

- 14.5.3 The parties involved should sign accordingly certifying receipt of the answer scripts as indicated on the labels and balancing with the attendance sheet signatures.

- 14.5.4 The examination coordinator should also hand over the Office identification cards, examination safe/cupboard keys, attendance sheets, unopened examination question papers where no candidate appeared for the examination, stock sheet showing the remaining stock at the centre.

14.6 Handling of examination answer scripts

- 14.6.2 Immediately after the papers have been printed and packed in the envelopes they must be highly secured until they are done. There must be a strong room to keep them until they are dispatched to the examination centers as follows
- 14.6.1 For Dar es Salaam centers examination papers will be kept in the strong room and dispatched to the centers on daily basis. Like wise the answer scripts will be kept in the strong room until they are dispatched for marking. Office cars are preferred for transporting examination papers and answer scripts to and from the center
- For upcountry centers examination papers as well as answer scripts will be transported to and from the centers by office cars in those regions where road transport is easily accessible. For distant regions and islands air transport should be used. Special care should be taken by examination coordinators in protecting the exam papers or answer scripts while they travel by air. Examination papers and answer scripts should be kept in a safe custodian arranged by the Board.
- 14.6.3 For upcountry invigilation, answer scripts should be returned to the office the next day after examinations are done.

14.7 Selection of Examination Writing Venue

14.7.1 Selection of the examination writing venue should follow the laid down guidelines as shall be provided for in the Invigilation Guidelines.

14.7.2 At the minimum the examination venue should consider the following:

- Size of the venue
- Size of chairs and desks
- Ceiling height
- Ventilation and temperature
- Lighting
- Accessibility to disabled persons
- Toilet facilities
- Fire, health and safety

15.0 Appointment of Markers

15.1 The Executive Director shall recommend to the Committee responsible for examination matters names of examination markers to be used in marking the Board's examinations in the following manner:-

15.1.1 The appointment shall base on academic and professional qualification, expert knowledge in the subject area for the examination personal qualities, merit and experience, above all the integrity of the person to be appointed.

15.1.2 The selection of the examination markers shall be from different sources such as from the academic or professional institutions, from industry or from within the Board.

- 15.1.3 The Committee responsible for examination matters shall scrutinize the credentials of the recommended examination markers and appoint the examination markers who will be used in examination marking processes.
- 15.1.4 The Executive Director shall maintain a database of the examination markers and enter into contractual agreement for a period of three years renewable.
- 15.1.5 The process of appointing the examination markers shall done in a confidential manner and any person who shall disclose the names of the examination markers shall be liable for disciplinary action.

15.2 Criteria for Appointing the Examination Marker

The following criteria shall apply with regard to the selection and appointment of an examination marker:

- 15.2.1 The examination marker must have at least a Bachelor or Masters degree and/or professional qualification with specialty on the subject area which he is to be appointed on.
- 15.2.2 The examination marker must have at least three years of experience in teaching at an institution of higher learning or professional body, and least two years of teaching and examining the subject area of interest.
- 15.2.3 The examination marker must be recommended by a responsible person from the training institution or professional body or firm where he is/has been employed.
- 15.2.4 The examination marker must declare any conflict of interest in connection with the assignment.

**Selection
Criteria of
examination
markers**

15.3 Notification of Appointment

15.3.1 The examination marker shall be notified of the appointment which shall include:

- The offer letter
- the contract showing the terms on conditions of the assignment
- any other details concerning the assignment

15.3.2 Upon acceptance of the offer, the Executive Director shall, when appropriate send an appointment letter requiring the examination marker to set examination question paper(s) and among other things the letter should set out the following:

- The question paper(s) to be marked
- The of commencement and cessation of the assignment
- The general instructions to follow in marking the examination answer scripts

15.3.3 The attachments that should accompany the appointment letter should among others include examination question paper (s) is/are to be marked

**Notification of
Appointment**

15.4 The Marking Process

15.4.1 The marking of the examinations should be carried out as per the details that are provided prior to the marking of the examination answer scripts

15.4.2 The marking of the examination answer scripts shall be done in a secluded venue as shall be determined from time to time.

**Guidelines in
marking
Examination
answer scripts**

15.5 Appointment of Examination Scripts Moderators

15.5.1 The Executive Director shall recommend to the Committee responsible for examination matters names of examination script moderators to be used in moderating the candidates answer scripts

15.5.2 The appointment shall base on academic and professional qualification, expert knowledge in the subject area for the examination, personal qualities, merit and experience, above all the integrity of the person to be appointed.

**Appointment
of
examination
questions
moderators**

- 15.5.3 The selection of the examination script moderators shall be from different sources such as from the academic or professional institutions, from industry or from within the Board.
- 15.5.4 The Committee responsible for examination matters shall scrutinize the credentials of the recommended examination script moderators and appoint the examination script moderators that will be used in examination moderation processes.
- 15.5.5 The Executive Director shall maintain a database of the examination script moderators and enter into contractual agreement for a period of three years renewable.
- 15.5.6 The process of appointing the examination script moderator shall done in a confidential manner and any person who shall disclose the names of the examination script moderators shall be liable for disciplinary action.

16.0 Criteria for Appointing the Examination script Moderators

16.1 The following criteria shall apply with regard to the selection and appointment of an examination script moderator:

- 16.1.1 The examination script moderator must have a higher qualification than the examination marker who was used to mark that particular examination paper, with at least Masters degree, or PhD and/or professional qualification with specialty on the subject area which he is to be appointed on.
- 16.1.2 The examination script moderators must have at least five years of experience in teaching at an institution of higher learning or professional body, and least three years of teaching and examining the subject area of interest.
- 16.1.3 The examination script moderator must also hold a senior position in an institution and command respect in that area of specialty.
- 16.1.4 The examination script moderator must get a recommended by a responsible person from the training institution or professional body or organization where he is/has been employed.
- 16.1.5 The examination script moderator must declare any conflict of interest if any in connection with the assignment.

**Selection
Criteria of
examination
script
moderators**

16.2 Notification of Appointment

16.2.1 The examination script moderator shall be notified of the appointment which shall include:

- The offer letter
- Examination scripts to be moderated
- the contract showing the terms on conditions of the assignment
- any other details concerning the assignment

**Notification of
Appointment**

16.2.3 Upon acceptance of the offer, the Executive Director shall, when appropriate send an appointment letter requiring the examination script moderator to moderate examination scripts and among other things the letter should set out the following:

- The examination scripts to be marked
- The venue where the assignment is to be carried out
- The general instructions to follow in moderating the examination answer scripts

16.2.4 The appointment letter should be accompanied with necessary attachments which among others include the question paper(s) for the examination scripts to be moderated

**Guidelines in
moderating
Examination
answerscripts**

16.3 Selection of Examination Marking Venue

**Selection of
Examination
Marking
Venue**

- 16.3.1 Selection of the examination marking venue should follow the laid down guidelines. At the minimum the examination marking venue should consider the following:
- Size of the venue
 - Size of chairs and desks
 - Ceiling height
 - Ventilation and temperature
 - Lighting
 - Accessibility to disabled persons
 - Toilet facilities
 - Fire, health and safety
 - Availability of accommodation for the markers, moderators and NBAA secretariat
 - Provision of meals, morning and afternoon tea
 - Costs associated with the usage of facilities

Processing of examination results
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17.0 Processing of examination results

17.1 After examiners have completed their work NBAA Secretariat should do the following:

- Ensure all scripts are marked by go through each script. Unmarked questions/part of questions should be submitted to a competent person in the Secretariat for marking
- Ensure that marks are appropriately added in each question and are reflected on the top of the answer booklet
- Ensure that the marks on the top of the answer book matches with the marks in the mark sheets
- Ensure that marks that are appearing in the mark sheets are correctly entered in the computer mark sheets
- Ensure that the grades are properly allocated through a designed data base system and appropriate verdicts are determined.
- Checking of the marks and alteration of marks on the top of answers scripts due to wrong additions should be accompanied by a signature/initials of the responsible secretariat member

17.2 The Board shall use range of marks in classifying examination results as follows:-

17.2.1 80 – 100%: Marks in this range indicate an exceptionally high level of outstanding performance in terms of all dimensions. Achievement at this level exhibits a high degree of subject understanding and high level of analysis. A candidate shall be awarded letter ‘A’

17.2.2 60 – 79%: Marks in this range indicate high levels of performance exhibiting well organized and sound arguments and grasp of the relevant knowledge. In this category a candidate shall be awarded letter ‘B’.

17.2.3 40 – 59%: Marks in this range indicate general capability, but with moderate levels of weaknesses. Performance in this range may contain inaccuracies, the arguments may lack clarity or rigor or there may be a lack of critical understanding. In this category a candidate shall be awarded letter ‘C’

17.2.4 0 – 39%: Marks in this range indicates general incompetence, with high serious levels of weaknesses in argumentation, command of course

material or a serious failure to reflect on those materials. In this category a candidate shall be awarded letter 'F'.

17.2.5 The Board shall denote letter 'E' for exempted paper(s), letter 'Q' for disqualified papers, letter 'X' for absent in a paper, 'W' for withheld results and any other code as may be determined by the Board from time to time.

17.3 Candidates will be eligible to record a passed subject grade for a period of four executive examinations sessions prior to the time the examination results were issued. No candidate will be allowed to proceed to another level without clearing the referred subject(s) in the respective level. A candidate must obtain at least C grade to be declared to have passed a subject.

17.4 The NBAA awards are as follows:-

- A candidate who has successfully passed Accounting Technician examinations shall be awarded a Statement of Success
- A candidate who has successfully passed Accounting Technician Level II shall be awarded a Full Accounting Technician Certificate
- A candidate who has successfully passed Foundation Stage examinations shall be awarded a Statement of Success
- A candidate who has successfully passed Intermediate Stage shall be awarded a Statement of Success

A candidate who has successfully passed Final Stage examinations shall be awarded Certified Public Accountant (CPA [T]) certificate

18.0 The Board shall accredit and monitor all accounting programmes offered by recognized training institutions in the country.

18.1 All the recognized institutions offering the accounting programmes shall be required to seek for exemption from the Board by filing the prescribed form in the first schedule and submit the applications for accreditation.

18.2 The Board shall grant exemptions to the accounting programmes on being satisfied that the institution has met the prescribed exemption requirements as stipulated in the accreditation regulations.

18.3 An existing institution enjoying Board's exemption which fails to comply with the Exemption Accreditation regulations, its exemption status shall be withdrawn.

18.4 A new institution applying for Board's exemption which fails to comply with the Exemption Accreditation regulations, its application shall be rejected.

Accreditation of
accountancy
training
institutions

19.0 The Board shall accredit and monitor all the approved Tuition Providers which conduct review classes to candidates preparing for the Board's examinations.

19.1 The prospective Tuition Provider shall be required to apply for accreditation by filling the prescribed application form stated in the first schedule and submit it to the Board.

19.2 A Tuition Provider who fails to comply with Tuition Provider's Registration Guidelines shall be de-registered.

Accreditation of
Tuition
Providers

20.0 .0 CONDUCTING EXAMINATIONS DURING PUBLIC HOLIDAYS

The Board, in as much as possible will foresee that the examinations are not conducted during public holidays. However, if there is/are unforeseeable events during the examination week, the examinations shall be conducted as planned.

21.0 TRANSITIONAL ARRANGEMENTS

21.1 The Board has in place a system of accommodating candidates transferring from old/phase out syllabus to the new syllabus. A Conversion Scheme has been prepared to take account of candidates who have completed a level/module or those who have been referred in one or two subjects in the phased out syllabus transferring to the new syllabus. The Conversion Scheme is shown in the Fifth Schedule to these By-laws.

c The following categories of candidates' examination status have been considered in the Conversion Scheme

21.1.1 Candidates who passed a level/module

Candidates who had passed a level/module, now transferring to the new syllabus shall be required to sit for the new subjects that have not been covered in the phased out syllabus.

21.1.2 Candidates with Referral Status:

Candidates who had referral status, now transferring to new syllabus shall be considered on paper to paper basis for all the papers that had not been covered under the new syllabus..

The candidates, however shall be required to observe the progression rule.

21.1.3 Candidates whose referral status was revoked/withdrawn under the phased out examination

Candidate with that status now transferring to the new syllabus shall be considered on all the papers that had been revoked plus the all other papers that had not been covered under the new syllabus.

21.1.4 Candidates who had fail status

Candidates who had failed a level/module now transferring to the new syllabus, shall considered on the basis of current examination status he/she holds.

21.2 Institutional Qualifications considered for exemption from parts of the Board's examinations

21.2.1 In recognition of prior learning the Board has accredited a number of institutional programmes and grant exemption as indicated below:-

21.2.1.1 Three years' degree in Accounting specialty/NTA level 8/Advanced Diploma in Accounting

Graduates of Bachelor of Accounting/Bachelor of Accounting and Finance/ Bachelor of Business Administration – Accounting Option or NTA Level 8 accounting program from recognized institutions that had been accredited by the Board shall start at the Intermediate Level (Skills and Analysis Level)

21.2.1.2 Two year Diploma in Accounting/NTA level 6 Accounting Programs

Holders of Diploma in Accounting/Diploma in Business Administration – Accounting option/NTA Level 6 – Accounting programs from the recognized institutions that had been accredited by the Board shall start at Foundation Level (Knowledge and Skills Level)

21.2.1.3 Holders of Certificate in Accounting/NTA level 4 with accounting specialty

Holders of Certificate in Accounting/NTA level 4 specializing in Accounting from recognized institutions that had been accredited by the Board shall start at ATEC II examinations.

FOURTH SCHEDULE

(Under Bylaw 10)

S/N.	SERVICE ITEM	NEW RATE									
1.	FORM FEES	ATEC – Professional Shs.20,000.00									
2.	CANDIDACY REGISTRATION FEES	ATEC Professional Shs.20,000.00 Shs.40,000.00									
3.	*EXAMINATION FEES (SINGLE SUBJECT)	ATEC I <i>Referred subject</i> Shs.40,000.00 Shs.15,000.00 ATEC II <i>Referred subject</i> Shs.45,000.00 Shs.20,000.00 Foundation <i>Referred subject</i> Shs.70,000.00 Shs.40,000.00 Intermediate <i>Referred subject</i> Shs.90,000.00 Shs.60,000.00 Final <i>Single subject</i> Shs.110,000.00 Shs.80,000.00									
4.	EXEMPTION FEES (SINGLE SUBJECT)	ATEC I Shs.10,000.00 ATEC II Shs.15,000.00 Foundation Shs.20,000.00 Intermediate Shs.30,000.00 <i>Cumulative</i>									
5.	SUBSCRIPTION FEES	ATEC Module A – F Shs.25,000.00 Shs.50,000.00									
6.	PREPARATION OF TRANSCRIPT / LETTER OF RECOMMENDATION (PER EXAMINATION LEVEL)	ATEC Professional Shs.25,000.00 Shs.30,000.00									
7.	LOSS/RENEWAL OF ID FEE	20,000.00									
8.	CERTIFICATION OF CERTIFICATE	10,000.00									
9.	STATEMENT OF RESULT FEE	10,000.00									
10.	APPEAL FEE (PER SUBJECT)	50,000.00									
11.	SEARCH FEE	20,000.00									
12.	NON CITIZENS	To be charged twice [the rate pegged in US \$]									
13.	<p>PENALTY FEES FOR LATE APPLICATIONS: A penalty fee will be charged for applications submitted late at intended examination session, as per the schedule shown below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">For May Examinations</th> <th style="text-align: center;">For November Examinations</th> <th style="text-align: center;">Penalty Fee</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1. 1st February to 15th February</td> <td style="text-align: center;">1. 1st August to 15th August</td> <td style="text-align: center;">50%</td> </tr> <tr> <td style="text-align: center;">2. 16th February to 28th February</td> <td style="text-align: center;">2. 16th August to 31st August</td> <td style="text-align: center;">100%</td> </tr> </tbody> </table> <p>NB: <i>The Candidacy Registration application forms are received throughout the year, while the closing dates indicated guide a candidate the time to lodge an application.</i></p>		For May Examinations	For November Examinations	Penalty Fee	1. 1 st February to 15 th February	1. 1 st August to 15 th August	50%	2. 16 th February to 28 th February	2. 16 th August to 31 st August	100%
For May Examinations	For November Examinations	Penalty Fee									
1. 1 st February to 15 th February	1. 1 st August to 15 th August	50%									
2. 16 th February to 28 th February	2. 16 th August to 31 st August	100%									

*NB: Examination fees cover also the provision of Learning Materials. Therefore, a referred candidate under the new syllabus shall not be required to pay for the cost of Learning Materials. Those who are carried forward from the phased out syllabus *must* pay for the cost of the Learning Materials on the respective level.

SASF = Student Annual Subscription fee, which is payable upon registration and thereafter every January of each year.

- NB:**
- *Ensure that you also fill and submit the examination entry form for the respective examination when you are ready to sit for it.*
 - *An application submitted after closing dates will be charged penalty.*
 - *During application for candidacy registration a candidate shall be supplied with a package of learning materials for the respective subject(s) applied.*

OTHER FEES:

S/N	TYPE OF FEE	AMOUNT
1	Transcript fee	TShs. 20,000 per level
2	Loss/renewal of ID fee	TShs. 20,000.00
3	Search fee	TShs. 10,000.00 per document
4	Duplicate of certificate fee	TShs. 100,000.00
5	Appeal fee	TShs. 100,000.00 per subject
6	Late lodgement of appeal fee	TShs. 150,000.00 per subject

Dar es Salaam,
....., 2014

MUSSA JUMA ASSAD
Chairman of the Board

Approved by:

Dar es Salaam
....., 2014

SAADA M. SALUM
Minister for Finance