



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

### EXAMINATION FEE STRUCTURE FROM 1<sup>ST</sup> JULY 2020

NBAA Governing Board in its 180<sup>th</sup> Ordinary Meeting held on 23<sup>rd</sup> December 2019 approved new fees structure with effect from 1<sup>st</sup> July 2020 as follows:

S/N.	Service Item		Rate/Fee
1.	Form fee ATEC – Professional		Shs.20,000.00
2.	Candidacy Registration Fees	ATEC	Shs.30,000.00
		Professional	Shs.60,000.00
3.	Examination Fee Structure	ATEC I <i>Repeated subject</i>	Shs.65,000.00 <i>Shs.35,000.00</i>
		ATEC II <i>Repeated subject</i>	Shs.70,000.00 <i>Shs.40,000.00</i>
		Foundation <i>Repeated subject</i>	Shs.110,000.00 <i>Shs.70,000.00</i>
		Intermediate <i>Repeated subject</i>	Shs.140,000.00 <i>Shs.100,000.00</i>
		Final <i>Repeated subject</i>	Shs.160,000.00 <i>Shs.120,000.00</i>
4.	Exemption Fees (single subject)	Foundation	Shs.40,000.00
5.	Applicable Registration Fee at each Examination Level	ATEC I	Application Processing Fee - Shs. 20,000.00
			REG. FEE - Shs. 30,000.00
			SASF - Shs. 40,000.00
			<b>Total - shs. 90,000.00</b>

		ATEC II	Application Processing Fee - Shs. 20,000.00 REG. FEE - Shs. 30,000.00 EXEMP. - Shs. 45,000.00 SASF - Shs. 40,000.00 <b>Total - shs. 135,000.00</b>
		FOUNDATION LEVEL	Application Processing Fee - Shs. 20,000.00 REG. FEE - Shs. 60,000.00 EXEMP. - Shs. 115,000.00 SASF - Shs. 75,000.00 <b>Total - Shs.270,000.00</b>
		INTERMEDIATE LEVEL	Application Processing Fee - Shs. 20,000.00 REG. FEE - Shs. 60,000.00 EXEMP. - Shs. 215,000.00 SASF - Shs. 75,000.00 <b>Total - Shs.370,000.00</b>
6	Annual Subscription Fees	ATEC Professional	Shs.40,000.00 Shs.75,000.00
7.	Preparation of Transcript (per examination level)	ATEC Professional	Shs.40,000.00 Shs.45,000.00
8.	Preparation letter of Recommendation (per examination level)	ATEC Professional	Shs.20,000.00
9.	Loss/renewal of ID fee	ATEC Professional	Shs.30,000.00
10.	Certification of certificate	ATEC Professional	Shs.25,000.00
11.	Statement of result fee	ATEC Professional	Shs.20,000.00
12.	Graduation fee	CPA/CPA Equivalent & IPSAs	120,000.00
		ATEC	70,000.00
13.	Appeal fee (per subject)	ATEC Professional	Shs.180,000.00

14.	Search fee	ATEC Professional	Shs.30,000.00
15.	Convocation Fee	All Graduates	Shs.30,000.00
16.	Late collection of certificates	All levels	Shs.50,000.00@ exceeding six months after graduation
17.	Mid-session examinations	Foundation Intermediate Final	Shs.450,000.00 Shs.500,000.00 Shs.550,000.00
18.	Late return of graduation gown per day		Shs. 20,000 for every exceeding day (7 days after graduation day)
19.	Non Citizens		To be charged twice [the rate pegged in US \$] except in mid-session examinations
20.		<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> <p><b><i>NB: Candidacy and Examination Applications are received throughout the year, while the closing dates indicated are to guide candidates on the dates where they are subjected to penalties.</i></b></p>	

