



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

**THE NATIONAL ACCOUNTANCY EXAMINATION SCHEME**

**INSTRUCTIONS TO EXAMINATION CANDIDATES**

**NBAA,  
4 UKAGUZI ROAD, “AUDIT HOUSE”,  
8<sup>TH</sup> FLOOR,  
P.O. BOX 1271,  
41104 TAMBUKARELI  
DODOMA, TANZANIA.**

**TELEPHONE: (026) 2160170- 4/(022)  
2211890-9  
MOBILE: 0713-320423  
E-MAIL: [info@nbaa.go.tz](mailto:info@nbaa.go.tz)  
Website: [www.nbaa.go.tz](http://www.nbaa.go.tz)**

**MAY 2025**

1. Candidates shall be admitted into the examination hall at least 20 minutes before the commencement of an examination paper, and are not permitted to leave the hall until thirty minutes have expired after the commencement of examination. Further, candidates will not be allowed to leave the examination room thirty minutes before the examination ends.

No candidate shall 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.

2. Ten (10) minutes reading time will be given to examination candidates to allow them read the question paper thoroughly before attempting the examination.
3. The Chief Invigilator will make all relevant announcements to the candidates before the examination commences.
4. The sealed envelopes containing the examinations of that particular session will be opened in the presence of the candidates.

**\*Read the instructions on top of the answer book carefully.**

5. 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**.
6. Each candidate shall be required to sit at the desk which bears his/her index number.
7. The Board shall not entertain any excuses from a candidate who fails to produce the identity card issued by NBAA which allows one to enter the examination hall.
8. No candidate will be admitted into the examination hall, unless he/she carries with him/her **Examination Admission Letter (downloaded from the candidate's MEMS Account)**. Candidate must print his/her Examination Admission Letter in **Color**.
9. Candidates are permitted to use noiseless electronic calculators, and should as well bring in the examination room their own pens, pencils and rulers.
10. 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 or any electronic device** should not be carried into the examination hall as candidates are **prohibited from making telephone calls, receiving calls, sending or receiving messages information using the electronic devices like mobile phones, storage devices or digital facilities, calculators or a time watch while the examinations are in progress.**  
Possession of electronic devices in the examination room may lead to disqualification from the examination.
11. A candidate is not permitted to remove his/her examination answer book out of the examination hall.

12. 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.
13. A candidate should not engage in any unprofessional conduct designed to assist him/her in the examinations being attempted and is not allowed communicating with other candidates while the examination is on progress or copy answers from each other.
14. 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.
15. During the period of each examination paper, candidates will be required to sign against their index numbers on an Attendance Sheet.
16. 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 behavior that could distract the attention of other candidates.
17. A candidate who wishes to communicate with the invigilator should raise his/her hand rather than knocking the desks as it disturbs other candidates.
18. Each candidate is required to write his/her **Surname/Family name, First Name, Initial(s)** if any, and **Index Number** on the right side of the cover page. After filling in the required information a candidate shall be **NOT BE** required to cover the information therein. This work will be done by NBAA.
19. 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. Candidates are requested to pay particular attention to the instructions given on the cover of the answer book.
20. Candidates are not permitted to smoke, drink, chew or eat in the Examination Hall.
21. Candidates will be cautioned thirty minutes prior to the time the examination ceases. When the Chief Invigilator has declared the examination over, candidates 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.**
22. Candidates must remain in their 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.
23. 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) Tick the questions that have been attempted accordingly.
  - viii) If a candidate has used a graph paper, he/she will be required to attach it to the main answer  
ix) booklet and thereafter complete the appropriate box on the top of the answer booklet.
24. Answers should be written concisely and in a plain and legible manner. Style in the manner of setting out answers will be considered in the marking of each question. Candidates are warned that any tendency towards illegibility will operate to their disadvantage.
25. 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.
26. 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.
27. Candidates will be informed of the results of their examination as soon as the Board is in a position to do so. The results will be posted on the NBAA website and displayed at the NBAA Notice Board.
28. Examinations shall proceed even if they fall on public holidays.
29. **Candidates are not allowed to wear/carry any kind of wrist watches in the examination halls.**

**PLEASE CHECK YOUR ANSWER BOOK CAREFULLY BEFORE YOU HAND IT OVER  
TO THE INVIGILATOR**

**EXECUTIVE DIRECTOR**

**NBAA**

**MAY 2025**