



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

### EXAMINATION FEE STRUCTURE FROM 30<sup>TH</sup> AUGUST 2024

S/N.	Service Item		Rate/Fee
1.	Form fee ATEC – Professional		Shs.25,000.00
2.	Candidacy Registration Fees	ATEC Professional	Shs.40,000.00 Shs.70,000.00
3.	Examination Fee Structure	ATEC I <i>Repeated subject</i>	Shs.75,000.00 <i>Shs.45,000.00</i>
		ATEC II <i>Repeated subject</i>	Shs.80,000.00 <i>Shs.50,000.00</i>
		Foundation <i>Repeated subject</i>	Shs.120,000.00 <i>Shs.80,000.00</i>
		Intermediate <i>Repeated subject</i>	Shs.160,000.00 <i>Shs.120,000.00</i>
		Final <i>Repeated subject</i>	Shs.180,000.00 <i>Shs.140,000.00</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. 25,000.00  REG. FEE - Shs. 40,000.00  SASF - Shs. 45,000.00  <b>Total - shs. 110,000.00</b>

		ATEC II	Application Processing Fee - Shs. 25,000.00 REG. FEE - Shs. 40,000.00 EXEMP. - Shs. 45,000.00 SASF - Shs. 45,000.00 <b>Total - shs. 155,000.00</b>
		FOUNDATION LEVEL	Application Processing Fee - Shs. 25,000.00 REG. FEE - Shs. 70,000.00 EXEMP. - Shs. 115,000.00 SASF - Shs. 85,000.00 <b>Total - Shs.295,000.00</b>
		INTERMEDIATE LEVEL	Application Processing Fee - Shs. 25,000.00 REG. FEE - Shs. 70,000.00 EXEMP. - Shs. 225,000.00 SASF - Shs. 85,000.00 <b>Total - Shs.405,000.00</b>
6.	Annual Subscription Fees	ATEC Professional	Shs.45,000.00 Shs.85,000.00
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 Shs.30,000.00
9.	Loss/renewal of ID fee	ATEC Professional	Shs.30,000.00 Shs.40,000.00
10.	Certification of certificate	ATEC Professional	Shs.25,000.00 Shs.30,000.00
11.	Statement of result fee	ATEC Professional	Shs.25,000.00 Shs.30,000.00
12.	Graduation fee	CPA/CPA Equivalent & IPSAs	150,000.00
		ATEC	100,000.00
13.	Appeal fee (per subject)	ATEC Professional	Shs.180,000.00 Shs.200,000.00

14.	Search fee	ATEC Professional	Shs.40,000.00 Shs.40,000.00																					
15.	Convocation Fee	All Graduates	Shs.40,000.00 Shs.60,000.00																					
16.	Late collection of certificates	All levels	Shs.100,000.00@ 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.	<div>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: <b>MAY AND NOVEMBER EXAMINATIONS</b><table><tr><th>MODE OF PAYMENT</th><th>MAY EXAMINATIONS</th><th>NOVEMBER EXAMINATIONS</th></tr><tr><td>Payment without penalty fee</td><td>1<sup>st</sup> January – 15<sup>th</sup> March</td><td>1<sup>st</sup> July – 15<sup>th</sup> September</td></tr><tr><td>Payment with 50% penalty</td><td>16<sup>th</sup> March – 31<sup>st</sup> March</td><td>16<sup>th</sup> September – 30<sup>th</sup> September</td></tr><tr><td>Payment with 100% penalty</td><td>1<sup>st</sup> April – 15<sup>th</sup> April</td><td>1<sup>st</sup> October – 15<sup>th</sup> October</td></tr></table><b>MID SESSION EXAMINATIONS</b><table><tr><th>MODE OF PAYMENT</th><th>FEBRUARY EXAMINATIONS</th><th>AUGUST EXAMINATIONS</th></tr><tr><td>Payment without penalty fee</td><td>1<sup>st</sup> January – 9<sup>th</sup> February</td><td>1<sup>st</sup> July – 9<sup>th</sup> August</td></tr><tr><td>Payment with 50% penalty</td><td>10<sup>th</sup> February – 15<sup>th</sup> February</td><td>10<sup>th</sup> August – 15<sup>th</sup> August</td></tr></table> <b>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.</b></div>			MODE OF PAYMENT	MAY EXAMINATIONS	NOVEMBER EXAMINATIONS	Payment without penalty fee	1 <sup>st</sup> January – 15 <sup>th</sup> March	1 <sup>st</sup> July – 15 <sup>th</sup> September	Payment with 50% penalty	16 <sup>th</sup> March – 31 <sup>st</sup> March	16 <sup>th</sup> September – 30 <sup>th</sup> September	Payment with 100% penalty	1 <sup>st</sup> April – 15 <sup>th</sup> April	1 <sup>st</sup> October – 15 <sup>th</sup> October	MODE OF PAYMENT	FEBRUARY EXAMINATIONS	AUGUST EXAMINATIONS	Payment without penalty fee	1 <sup>st</sup> January – 9 <sup>th</sup> February	1 <sup>st</sup> July – 9 <sup>th</sup> August	Payment with 50% penalty	10 <sup>th</sup> February – 15 <sup>th</sup> February	10 <sup>th</sup> August – 15 <sup>th</sup> August
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