



THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS (NBAAA)

EXAMINATION FEE STRUCTURE FROM 30TH 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 Shs.45,000.00
		ATEC II <i>Repeated subject</i>	Shs.80,000.00 Shs.50,000.00
		Foundation <i>Repeated subject</i>	Shs.120,000.00 Shs.80,000.00
		Intermediate <i>Repeated subject</i>	Shs.160,000.00 Shs.120,000.00
		Final <i>Repeated subject</i>	Shs.180,000.00 Shs.140,000.00
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 Total - shs. 110,000.00

		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 Total - shs. 155,000.00
		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 Total - Shs.295,000.00
		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 Total - Shs.405,000.00
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 sixmonths 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 style="text-align: center;">MAY AND NOVEMBER EXAMINATIONS</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">MODE OF PAYMENT</th> <th style="text-align: center; padding: 5px;">MAY EXAMINATIONS</th> <th style="text-align: center; padding: 5px;">NOVEMBER EXAMINATIONS</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">Payment without penalty fee</td> <td style="text-align: center; padding: 5px;">1st January – 15th March</td> <td style="text-align: center; padding: 5px;">1st July – 15th September</td> </tr> <tr> <td style="text-align: center; padding: 5px;">Payment with 50% penalty</td> <td style="text-align: center; padding: 5px;">16th March – 31st March</td> <td style="text-align: center; padding: 5px;">16th September – 30th September</td> </tr> <tr> <td style="text-align: center; padding: 5px;">Payment with 100% penalty</td> <td style="text-align: center; padding: 5px;">1st April – 15th April</td> <td style="text-align: center; padding: 5px;">1st October – 15th October</td> </tr> </tbody> </table> <p style="text-align: center;">MID SESSION EXAMINATIONS</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">MODE OF PAYMENT</th> <th style="text-align: center; padding: 5px;">FEBRUARY EXAMINATIONS</th> <th style="text-align: center; padding: 5px;">AUGUST EXAMINATIONS</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">Payment without penalty fee</td> <td style="text-align: center; padding: 5px;">1st January – 9th February</td> <td style="text-align: center; padding: 5px;">1st July – 9th August</td> </tr> <tr> <td style="text-align: center; padding: 5px;">Payment with 50% penalty</td> <td style="text-align: center; padding: 5px;">10th February – 15th February</td> <td style="text-align: center; padding: 5px;">10th August – 15th August</td> </tr> </tbody> </table> <p>NB: <i>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></p>		MODE OF PAYMENT	MAY EXAMINATIONS	NOVEMBER EXAMINATIONS	Payment without penalty fee	1 st January – 15 th March	1 st July – 15 th September	Payment with 50% penalty	16 th March – 31 st March	16 th September – 30 th September	Payment with 100% penalty	1 st April – 15 th April	1 st October – 15 th October	MODE OF PAYMENT	FEBRUARY EXAMINATIONS	AUGUST EXAMINATIONS	Payment without penalty fee	1 st January – 9 th February	1 st July – 9 th August	Payment with 50% penalty	10 th February – 15 th February	10 th August – 15 th August
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