

GOVERNMENT NOTICE No. 486 published on. 21/7/2023

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

BY-LAWS

(Made under section 45)

THE ACCOUNTANTS AND AUDITORS (TRAINING AND EXAMINATIONS) BY-LAWS,
2023

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(CAP. 286)
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THE ACCOUNTANTS AND AUDITORS (TRAINING AND EXAMINATIONS)
BY-LAWS, 2022

PART I
PRELIMINARY PROVISIONS

- Citation 1. These By-laws may be cited as the Accountants and Auditors (Training and Examinations) By-laws, 2023.
- Interpretation 2. In these By-laws, unless the context otherwise requires-
- Cap. 286 “absent” means non-appearance to the Board’s examination;
“Act” means the Accountants and Auditors (Registration) Act;
“accreditation” means a process of assessing a learning institution to determine eligibility for exemptions;
“assessment” means any written form of test for professional competence conducted during the learning process;
“Accounting Technician Certificate” or “ATEC” means a certificate issued upon completion of elementary level in the Board’s examination structure;
“Board” means the National Board of Accountants and Auditors or known in its acronym “NBAA” established by section 3 of the Act;
“candidate” means any person dully 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 un authorised material during the examination, and includes any form or kind of dishonesty, destruction, falsification or any evidence of examination irregularity;
“committee” means the Education and Publication Committee established under paragraph 21 of these By-laws;
“Contemporary issues” means any professional matter like a discussion paper, 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 an acronym implying Certified Public Accountant in Tanzania;
“discontinuation” means termination or bar to sit from Boards’ examinations

- due to breach 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 center” means a venue that has been designated by the Board to conduct examinations after meeting the requirements stipulated in the Third Schedule;
- “examination questions compiler” means a person charged with a duty to compile the examination questions for a specified subject;
- “examination irregularity” means any act or acts committed by a candidate in the course of examination that violates these By-laws;
- “examination sessions” means a period prescribed by the Board for sitting for the Board’s examinations;
- “Executive Director” means the Chief Executive of the Board appointed under section 6 of the Act;
- “fees” means any payment that a person shall be required to pay to the Board for the services offered;
- “IFAC” means International Federation of Accountants
- “invigilator” means a person charged by the Board to supervise candidates sitting for examinations;
- “invigilation” means an act of supervising candidates sitting for examinations;
- “IPSAS” means International Public Sector Accounting Standards
- “level” means a stage in the Board’s examinations structure;
- “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 marked answer scripts;
- Cap 129 “NACTVET” means The National Council for Technical and Vocational Education and Training established under the National Council for Technical Education Act;
- “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 by the Board who is aspiring to sit for examination conducted by the Board after completion of training programs;
- “suspension” means temporary withdrawal of a candidate from sitting for the Board’s examinations;
- “tuition provider” means a training center or institution recognised by the Board to conduct tuition to a person aspiring to sit for the examinations;
- Cap 346 “TCU” means Tanzania Commission of Universities established under the Universities Act
- “un-authorised 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

APPLICATION FOR EXAMINATIONS

- Registration of candidate 3.-(1) A person who intends to sit for the Board’s examinations at any level shall apply for candidacy registration.
- (2) The application for candidacy registration shall be made by filling Form 1A set out in the First Schedule and payment of fees set out in Fourth Schedule to these By-laws.
- (3) Each application form shall be supported by the relevant

documents as provided in the form.

(4) The Board shall, upon receipt of the application, verify the authenticity of the information furnished.

(5) The Board shall evaluate the application to determine the applicant's entry points and communicate the outcome of the evaluation process to the applicant.

(6) The Board may, upon application by the candidate, grant exemption in parts of examinations upon submission of qualifications possessed.

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

(8) The Board shall, upon registration of a candidate, issue eligibility letter with registration number to the candidate.

Entry requirements

4. An applicant for candidacy registration shall be required to meet the relevant entry qualifications prescribed in the Third Schedule to these By-laws.

Candidate with partial qualification

5. The Board may, upon application, admit a candidate with partial qualification from other professional bodies recognised by IFAC for completion of accounting professional qualification in accordance with the criteria prescribed in the Third Schedule.

Issuance of identity card

6.-(1) The Board shall, upon registration of a candidate, issue an identity card showing the registration number of the student.

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

(3) A candidate shall, upon being issued with registration number, 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 four types of candidacy registers, namely-

(a) the accounting technician examinations register;

(b) the professional examinations register;

(c) the certificate in IPSAs examinations register;

(d) the diploma in IPSAs examinations register.

(3) The candidacy registers shall contain-

(a) candidate names;

(b) registration number;

(c) date of entry;

(d) physical address;

(e) email address;

(f) telephone or mobile number;

(g) academic qualifications of a candidate;

(h) level of candidacy registration;

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

(4) Any changes in the particulars registered under subparagraph (3) shall be entered in the appropriate register by the Executive Director.

Examination registration

8.-(1) Upon attainment of the minimum training period in a recognised tuition provider, issuance with a registration number and payment of examination fee, the candidate shall be required to apply for examination registration in Form 1B prescribed 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) attainment of the minimum training duration in a recognised tuition provider; and
 - (c) certification of the examination entry form by a recognised tuition provider.
- Examination levels
- 9.-(1) The Board shall maintain categories of examinations under the following levels:
- (a) accounting technician examination;
 - (b) professional examination;
 - (c) certificate in IPSASs; and
 - (d) diploma in IPSASs
- (2) A candidate may sit for two levels in a single examination attempt provided that-
- (a) the total number of subjects shall not exceed five;
 - (b) the candidate shall comply with the examination timetable;
 - (c) the candidate shall apply for all subjects of the preceding level.
- (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 prescribed in the Third Schedule after which a candidate shall be disqualified from sitting for the Board's examinations.
- (5) The Board may, where the candidate has failed to complete an examination within the maximum period allocated and has adduced sufficient reasons, give the candidate a chance to re-sit for the Board's examinations.
- Fees
- 10.-(1) Upon admission, a candidate shall 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 within the period prescribed in the First Schedule shall, in addition, be liable to pay a penalty fee as prescribed in the Fourth Schedule.
- (4) Examination fees paid shall not be carried forward to the next examination session unless the conditions prescribed under paragraph 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 to be attempted.

Conduct of examination	<p>12.-(1) A candidate shall sit for all registered examinations.</p> <p>(2) A candidate shall be admitted into the examination room, if he carries with him the valid examination admission docket provided by the Board and candidate identity card or any other valid identity card.</p> <p>(3) A candidate shall display his examination admission docket and identity card on the table or desk throughout the examination time.</p> <p>(4) The Board shall determine the modality of conducting examinations either physical or online.</p> <p>(5) A candidate shall adhere to the examination conducts as stipulated in the Third Schedule.</p>
Candidate with special needs	<p>13.-(1) The Board shall, consider the request from the candidates with special needs submitted to it at least fourteen days before examinations.</p> <p>(2) A candidate who needs special attention shall notify the Board in writing and provide supporting evidence.</p>
Collaboration with other institutions	<p>14. The Board may, for the purposes of performing its functions, collaborate with other institutions dealing with examination matters, including:</p> <ul style="list-style-type: none">(a) conducting of examinations;(b) exchange of expertise;(c) development of training programme;(d) development of learning materials; and(e) any other related matters.
Examination sessions	<p>15.-(1) The Board shall determine the number of examinations sessions per annum.</p> <p>(2) The Board shall announce the sessions and dates of examinations in the website and media.</p>
Postponement of or absence from examinations	<p>16.-(1) A candidate may, upon giving sufficient reasons in writing, be allowed to postpone examination in part or its entirety.</p> <p>(2) A candidate who has been allowed to postpone the examination under this paragraph shall sit for the postponed examination or part of it during the next examination session of the same category.</p> <p>(3) The Board may, upon postponement under subparagraph (1), carry forward full or part of the examination fees paid by the candidate.</p> <p>(4) The Board may, where a candidate submits his postponement request in writing before a closing date showing medical or any other reasonable grounds supported by documentary evidence, carry forward the full amount paid.</p> <p>(5) The Board may, where a candidate submits his postponement request in writing after a closing date showing medical or any other reasonable grounds supported by documentary evidence, carry forward the half of the amount paid.</p> <p>(6) The Board shall not refund any fee paid by candidate who fails to comply with the provisions of this paragraph.</p> <p>(7) Where a candidate fails to appear in the examinations without notice the fees paid shall be forfeited.</p>
Examination centres	<p>17.-(1) The Board shall identify and approve examination centres based on the qualities prescribed in the Third Schedule.</p> <p>(2) Examinations conducted by the Board shall be administered at the approved examination centers.</p>

- Examination irregularities
- 18.-(1) The Board may take disciplinary action against any person who has committed any of the examination offences or related irregularities prescribed in the Second Schedule.
- (2) A person who commits any examination offence or related irregularity prescribed in the Second Schedule shall be liable to the disciplinary action as specified in the Second Schedule and the Board may-
- (a) give a warning or caution;
 - (b) cancellation of the relevant examination;
 - (c) suspend him for a specified period of time;
 - (d) cease such person from participating in the Board's activities relating to examinations; or
 - (e) disqualify or cease the candidate from conducting the Boards examination.
- (3) 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.
- (4) A candidate who has been discontinued from conducting Board's examinations due to examination offence or irregularity shall be informed in writing of his right to appeal against the decision of the Examination Disciplinary Committee.
- (5) Any person may report any examination offence or irregularity and submit evidence if any, to the invigilator or Executive Director.
- (6) An invigilator shall, immediately report the incidence to the Executive Director by filling and submitting Form 2 specified in the First Schedule to these By-laws supported with evidence concerning examination offence or irregularity.
- Cessation
19. A person shall cease to be a candidate under these By-laws upon the occurrence of any of the following events:
- (a) being convicted of criminal offence relating to examination matters;
 - (b) being declared medically unfit to continue with examinations;
 - (c) furnishing false information to the Board during the candidate's registration process;
 - (d) furnishing forged documents;
 - (e) failure to complete examinations in the prescribed period of time stipulated under Third Schedule;
 - (f) being found guilty of examination irregularities stipulated in the Second Schedule;
 - (g) death.
- Classification and grading system
- 20.-(1) The Board shall use different codes and letter grades in classifying examination results as follows:
- (a) A, B and C for passed paper;
 - (b) F for failed paper;
 - (c) E for exempted;
 - (d) LC for last chance;
 - (e) Rx for withdraw;
 - (f) CP for Cleared Pass;

- (g) PP for Previous Pass;
- (h) Ps for Pass Others;
- (i) P- for Pass First;
- (j) N for Not Applied;
- (k) P for Pass and

(l) X for absent in examination.

(2) The Board shall grade performance of 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

(c) certificate in IPSA examinations:

<i>Percentage</i>	<i>Letter Grade</i>	<i>Designation</i>
80 - 100	A	Excellent
70 - 79	B	Very good
50 - 69	C	Satisfactory
0 - 49	F	Fail

(d) diploma in IPSAs examinations:

<i>Percentage</i>	<i>Letter Grade</i>	<i>Designation</i>
80 - 100	A	Excellent
70 - 79	B	Very good
50 - 69	C	Satisfactory
0 - 49	F	Fail

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

PART III

ADMINISTRATION OF EXAMINATIONS AND PUBLICATIONS

Establishment of Education and Publication Committee 21.-(1) There is established a Committee to be known as the Education and Publication Committee which shall be responsible for all matters relating to examinations and publications.

(2) The Committee shall be composed of five members who shall be appointed by the Board from amongst Board members and members with requisite knowledge and skills on education, training and publications matters.

(3) The Education and Publication Committee shall, where there is a disciplinary matter to determine, reconstitute itself into a Disciplinary Committee.

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

(5) One half of the total number of members of the Committee shall form a quorum.

(6) The Committee shall adopt its own procedures as it deems fit

provided that, such procedures shall ensure that the principles of natural justice are observed

(7) Any matter at a meeting of the Committee shall be decided by a majority of votes of the members present and in case of an equality of votes, the Chairman shall have a casting vote.

Declaration of examination results

22.-(1) The Committee shall vet and issue provisional results that shall be ratified by the Governing Board.

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

(3) A candidate shall not be informed of the numeric marks scored in a paper or the entire examination.

Awards

23.-(1) A candidate who successfully completes an examination of any course or programme shall be eligible for Board's award.

(2) The awards issued under this paragraph shall be in accordance with the programme or course which the candidate was registered for.

(3) For the purpose of this paragraph "award" means conferment of a certificate upon a candidate who has successfully completed a course offered by the Board.

Retention of examination results and other related documents

24.-(1) The Board shall retain examination scripts and other examination results related documents for a period of one year, after which they shall be disposed of in a manner determined by the Board.

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

Examination scheme review

25. The Board shall review its examination scheme after every five years or anytime when it deems necessary.

New syllabus and learning materials

26.-(1) The Board shall observe a six months period before examining newly introduced syllabus and learning materials.

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

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

(4) 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 new syllabi in order for such institution to continue enjoying exemption.

Testing of newly introduced statutes, laws or standards

27. The Board shall examine newly introduced statutes, laws or standards immediately after they have come into effect or stated.

Accreditation of accounting programmes

28.-(1) The Board shall accredit and monitor all accounting programmes offered by recognised training institutions for exemption purposes.

(2) Every recognised institution offering accounting programmes shall apply for examination exemption for its graduates by filing and submit to the Board Form 3 set out in the First schedule to these By-laws.

(3) The Board shall, after being satisfied that the institution conducting accounting programmes has met the prescribed exemption requirements stipulated in the Third Schedule, grant exemptions.

(4) The Board shall reject any application for exemption by an institution which fails to comply with the Exemption Accreditation requirements.

(5) The Board shall withdraw any exemption granted to an institution which fails to comply with the Exemption Accreditation requirements.

Registration requirements for tuition providers

29.-(1) The Board shall develop a mechanism of accrediting and monitoring tuition providers.

(2) Every prospective tuition provider shall apply for accreditation by filling and submitting to the Board Form 4 set out in the First Schedule to these By-laws.

(3) A tuition provider shall be registered by the Board after meeting the necessary requirements as stipulated in the Tuition Provider's Registration Guide set out in the Third Schedule to these By-laws.

(4) A tuition provider shall conduct review classes in accordance with procedures set out in the Third Schedule to these By-laws.

(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

30.-(1) The Board shall develop a mechanism of setting its examinations.

(2) The Board shall appoint the examination setter on the basis of the professional qualifications, merits, integrity and other qualities as may be determined by the Board.

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

(4) An examination setter shall be responsible to set examination questions and provide the marking schemes and suggested solutions in accordance with the procedures provided in the 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 prescribed in the Second Schedule to these By-laws.

Examination moderation

31.-(1) The Board shall develop a mechanism of moderation of examination questions.

(2) The Board shall appoint the examination moderators on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board.

(3) Examinations of the Board shall be moderated by examination moderators who are experts in the subject areas for the purpose of ensuring quality and standards of examination question.

(4) An examination moderator shall be responsible to review the question papers, suggested solutions and marking schemes in accordance with 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 prescribed in the Second Schedule to these By-laws.

Compilation of examination questions

32.-(1) The Board shall develop a mechanism of compilation of examination questions.

(2) The Board shall appoint a compiler on the basis of professional qualifications, merits, integrity and other qualities as shall be determined by the Board.

(3) Examinations of the Board shall be compiled by examination questions compilers who are experts in the subject areas in order to ensure quality and standards of the compiled examination questions.

(4) The examination questions compiler shall assemble questions and come up with sets of question in accordance with the procedures stipulated under the Third Schedule to these By-laws.

(5) An examinations questions compiler who fails to comply with procedures stated in the Third Schedule shall be liable to disciplinary actions prescribed in the Second Schedule to these By-laws.

Examination invigilation and coordination

33.-(1) The Board shall develop a mechanism of invigilating and coordinating its examinations for the purposes of ensuring that the examinations are conducted according to the standards and quality required.

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

(3) Examinations of the Board shall be invigilated and coordinated by examination invigilators and Coordinators who have adequate experience in invigilation.

(4) Examination invigilators and coordinators shall invigilate and coordinate Board's examinations in accordance with the procedures stipulated under the Third Schedule to these By-laws.

(5) Examination invigilator or coordinator who fails to comply with procedures stated in the Third Schedule shall be liable to disciplinary actions as stipulated in the Second Schedule to these By-laws.

Marking of examinations

34.-(1) The Board shall develop a mechanism of marking its examinations to assess performance of candidates.

(2) The Board shall appoint examination markers on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board.

(3) Examinations of the Board shall be marked by examination markers who are experts in the subject areas in order to ensure quality and standards of the marked examination questions.

(4) The examination marker shall be responsible for assessing answer scripts of candidates and award scores in accordance with the procedures provided for in Third Schedule to these By-laws.

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

Processing of examination results

35.-(1) The Board shall develop a mechanism of ensuring that processing of examination results is secure, fair, accurate and within the quality required in the manner provided for in the Third Schedule to these By-laws.

(2) The examination results shall be processed by appointed persons with relevant professional qualifications, merit, integrity, expertise and other qualities as shall be determined by the Board.

(3) The person appointed to process examination results shall be responsible for assessing the correctness of the marked scripts.

(4) Any person appointed to process the 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 in the Second Schedule to these By-laws.

Scripts
moderation

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

(2) The Board shall appoint examination script moderators on the basis of the professional qualifications, merits, integrity and other qualities as shall be determined by the Board.

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

(4) The examination script moderators shall assess quality of marking in accordance with the procedures provided for in Third Schedule to these By-laws.

(5) Examination script moderator who fails to comply with the procedures stated in the Third Schedule shall be liable to disciplinary actions as stipulated in the Second Schedule to these By-laws.

Examination
results review

37. (1) A candidate who is not satisfied with examination results may, inquire on any matter relating to examination process within seven days after the release of provisional examination results.

(2) A candidate who is aggrieved by the decision of the Board concerning examination results may, upon payment of the prescribed fee, and upon filling and submitting to the Board Form 6A set out in the First Schedule to these By-laws, apply for examination review within seven days after the release of the final results.

(3) In determining the application for review, the Board shall have power to confirm, vary or set aside any decision reached or enhance, reduce or set aside any penalty imposed by it.

(4) Upon approval of examination results after Board's review, such results shall be final and conclusive.

Examination
leakage

38.-(1) For the purposes of ensuring maximum safety and confidentiality the Board's examinations shall be handled in accordance with the procedures provided for in the Third Schedule to these By-laws.

(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) A person who causes examination leakage or discloses any information relating to examination papers or results shall be liable to disciplinary actions as prescribed in the Second Schedule to these By-laws.

Handling of
examination
papers

39.-(1) The examination question papers and scripts shall be handled properly and kept in a safe custody in accordance with the procedures stipulated in the Third Schedule to these By-laws.

(2) The Board shall ensure that, reasonable care is being undertaken during the selection of facilities for examinations processes and custody of

examination materials.

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

- (a) ownership;
- (b) location;
- (c) security; and
- (d) any other factor as may be determined by the Board.

Transportation of examinations and related materials

40.-(1) The Board shall ensure that transportation of examination papers and answer scripts is effectively administered and properly monitored for security purposes.

(2) The Board shall, when transporting examination papers, empty scripts and answer scripts ensure that they are effectively administered and properly monitored for security purposes in accordance with the procedures provided for in the Third Schedule to these By-laws or as may be determined by the Board.

PART IV GENERAL PROVISIONS

Offences and disciplinary procedures

41.-(1) Without prejudice to any specific penalties provided for under these By-laws, any breach of these By-laws shall 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 Committee depending on the gravity of the offence after giving him an opportunity to be heard.

(2) Non-compliance with the Executive Director's directive to rectify the breach under these By-laws shall cause the party to be reported to the Committee.

(3) The Committee shall have powers to determine all disciplinary matters prescribed in the Second Schedule or any matter relating to examinations as shall be reported to it by the Executive Director.

(4) Upon receipt of a report from the Executive Director under this paragraph, the Committee shall meet within fourteen days to consider such breach.

(5) When considering any breach under this paragraph, the party concerned shall be entitled to be heard.

(6) The Committee shall, in considering any breach brought to it, have powers to:

- (a) summon any candidate, invigilator, setter, compiler, 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, compiler, moderator, marker or any person or officer in relation to an examination offence or irregularity which happened during examinations; or
- (c) propose sanction on such persons found responsible for or guilty of such offenses or irregularity.

(7) The proposed sanction by the Committee shall be forwarded to the Governing Board for determination and approval.

Penalties

42.-(1) Notwithstanding the penalties provided for under these By-laws, the Board 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 may review its decision.

(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 in dispute.

Suspension

43.-(1) A candidate who has been discontinued from sitting for the Board's examinations on any ground other than involvement in an examination irregularity may be enrolled again 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 Committee shall suspend such person from sitting for 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

44. 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.

Procedure for appeal

45.-(1) Any party aggrieved by the decision of the Board may appeal to the Appeals Board by using Form 6B set out in the First Schedule within fourteen days from the date when any penalty was imposed by or under the authority of the Board.

(2) Every appeal lodged under these By-laws shall be accompanied by a non-refundable fee as shall be prescribed in the Fourth Schedule to these By-laws.

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

(4) Failure to serve a document to all parties shall result in that document being rejected by the Board.

(5) The Board may, upon application in writing and upon payment of the prescribed fee, extend the time for instituting an appeal.

Determination of appeal

46.-(1) Except where the appellate authority is satisfied that the disciplinary authority 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, the Board shall, within fourteen days of the receipt, submit to the Appeals Board its representations in writing and serve a copy to the appellant.

(3) The Board shall submit all evidence upon which its decision relied on to the Appeals Board and the Appeals Board shall determine the Appeals.

(4) Upon receiving an appeal on any matter, Appeals Board shall meet within fourteen days to hear and determine the appeal on the evidence produced, and where necessary, appoint a team or suitable expert to advise it on the area of expertise.

(5) The Appeals Board shall, after it has considered the appeal, communicate the decision and its reasons to the Board and the parties concerned.

(6) 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.

(7) 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 Appeals Board.

(8) 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.

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 or destruction of a certificate, the Board may upon application issue a copy on condition that-

(a) the applicant produces an affidavit and a police loss report;

(b) a certificate so issued shall be marked "COPY" across it;

(3) The copy of the certificate shall not be issued until a period of six months from the date of such loss has lapsed:

Provided that, such copy may be issued within a shorter period where there has been partial destruction of the original certificate or of a copy thereof.

(4) Where the Board is satisfied that the conditions under paragraph (2) have been complied with, the Board shall issue a copy of the certificate or transcript subject to the payment of the fees prescribed in the Fourth Schedule.

Loss or
destruction of
script or
examination
results

48.-(1) Where there is a loss or destruction of examination script, and upon being established that the candidate did not contribute to such loss or destruction, the Board shall require the affected candidate to re-sit for 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 destroys, damages, loses or misplaces examination script during the examination handling process.

(3) Any person who commits negligence or misconduct under subparagraph (2) shall be liable to a disciplinary action prescribed in the Second Schedule to these By-laws.

Transcript and
certification

49.-(1) The Board may, upon application by a candidate or graduand and upon payment of the fee prescribed in the Fourth Schedule, issue a transcript.

(2) The transcript issued under this paragraph shall remain the property of the Board and any alteration without the approval of the Board shall constitute a criminal offence.

(3) Candidates shall be charged for certifying each copy of the

Board's certificates upon payment of a non-refundable fee as shall be prescribed in the Fourth Schedule to these By-laws.

Usage of library and study lobby facilities

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

(2) The users of library and study lobby shall include:

- (a) examination candidates;
- (b) members of staff;
- (c) registered members; and
- (d) any other user as may be determined by the Board.

(3) A library and study lobby user who violates the prescribed rules and procedures shall be liable to disciplinary actions prescribed in the Second Schedule.

Graduation

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

(2) The Board shall confer certificates and other awards to the graduands.

(3) The Board shall award prizes to candidates who have excelled in their respective examination papers.

(4) Graduands shall be required to pay graduation and convocation fee as shall be determined by the Board.

Learning materials

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

(2) 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.

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

(4) The authors or reviewers shall be responsible for assessing the correctness of the learning materials and the relevancy in accordance with the procedures provided for in the Third Schedule to these By-laws.

(5) Preparation and review of learning materials shall base on the Board's syllabi and international standards.

(6) Any author, reviewer or publisher who fails to comply with the provisions of these By-laws shall be liable to disciplinary actions prescribed in the Second Schedule to these By-laws.

(7) The learning resources shall be available for sale or for free as may be determined by the Board.

(8) The learning resources referred under this paragraph shall include accountant journal, accountant magazine, text books, question and answer booklets and digital learning resources.

Validity of transaction in electronic form

53. Where anything in these By-laws is required to be in the non-electronic form or in writing, such requirement shall be met by an information or transaction in electronic form that is-

- (a) organized in the same or substantially the same way as the prescribed non-electronic form;

- (b) accessible to the other person for subsequent reference; and
- (c) capable to be retained by the other person.

Revocation of
GN. No.
360 of 2014

54. The Accountants and Auditors (Examinations and Training) By-laws, 2014 are hereby revoked.


—————
SCHEDULES
—————

FIRST SCHEDULE

(Made under paragraphs 3 and 8)

CANDIDACY PERSONAL INFORMATION REGISTRATION FORM 1A

Members and Examinations Management System(MEMS)



Note: All fields with * are required to be filled.

[I already have an Account → Sign In](#)

Registration Form

Apply For *	Country of Origin*	
<input type="text" value="CPA Candidacy"/>	<input type="text" value="-- Select Country --"/>	
First Name *	Middle Name	Residence Region in TZ *
<input type="text" value="Enter First name"/>	<input type="text" value="Enter Middle name"/>	<input type="text" value="-- Select Region --"/>
Surname *	Gender *	Address
<input type="text" value="Enter Surname"/>	<input type="text" value="Choose Gender"/>	<input type="text"/>
Place of Birth *	Date of Birth *	Email *
<input type="text" value="Enter Place of Birth"/>	<input type="text" value="yyyy-mm-dd"/>	<input type="text"/>
Phone #	Passport/National ID *	
<input type="text" value="255 777 999999"/>	<input type="text"/>	
Nationality *	Marital Status *	
<input type="text"/>	<input type="text" value="Choose Status"/>	

ATEC I CANDIDACY REGISTRATION FORM
FORM 1A

ATEC Candidacy Registration Form

All fields with * are required!

Foreign Qualification?
No

Select ATEC Level *
ATEC I

Include Exemption
Yes

I declare that I have personally filled in this form and the information contained herein is complete and correct

ATEC Subjects

SN	Code	Subject Name	Exempt
1	T01	Book Keeping and Accounts	N/A
2	T02	Elements of Business Mathematics and Statistics	N/A
3	T03	Introduction to Information and Communication Technology	N/A
4	T04	Business Communication Skills	N/A

Close Submit Application

ATEC II CANDIDACY REGISTRATION FORM
FORM 1A

ATEC Candidacy Registration Form X

All fields with * are required!

Foreign Qualification?

Select ATEC Level *

Include Exemption

I declare that I have personally filled in this form and the information contained herein is complete and correct.

ATEC Subjects

SN	Code	Subject Name	Exempt
1	T05	Principles of Accounting and Auditing	<input checked="" type="checkbox"/>
2	T06	Principles of Cost Accounting and Procurement	<input checked="" type="checkbox"/>
3	T07	Elements of Commercial Knowledge and Taxation	<input type="checkbox"/>
4	T08	Accounting for Public Sector and Cooperatives	<input type="checkbox"/>

CPA CANDIDACY REGISTRATION FORM
FORM 1A

CPA Candidacy Registration Form

All fields with * are required!

Are you a holder of Foreign Accountant Professional Qualification (CPA) ?

No

CPA Level to sit for examination *

Foundation

Include Exemption

Yes

I declare that I have personally filled in this form and the information contained herein is complete and correct

Subjects

SN	Code	Subject Name	Exempt
1	A1	QUANTITATIVE TECHNIQUES	<input type="checkbox"/>
2	A4	COST ACCOUNTING	<input type="checkbox"/>
3	A5	BUSINESS LAW	<input type="checkbox"/>
4	A6	BUSINESS ECONOMICS	<input type="checkbox"/>
5	A3	FINANCIAL ACCOUNTING	<input type="checkbox"/>
6	A2	BUSINESS AND MANAGEMENT	<input type="checkbox"/>

Close Submit Application

A TEC I EXAM APPLICATION FORM
FORM 1B

Exam Application X

All fields with * are required!

Select Program *
ATEC

Select Level *
ATEC I

Examination Window *
Select Examination Window
This is a required field

Examination Center *
Select Exam Center

Tuition Provider
Tuition Provider
This is a required field

Tuition Center
Tuition center
This is a required field

Subjects

	Code	Subject Name
<input type="checkbox"/>	T01	Book Keeping and Accounts
<input type="checkbox"/>	T02	Elements of Business Mathematics and Statistics
<input type="checkbox"/>	T03	Introduction to Information and Communication Technology
<input type="checkbox"/>	T04	Business Communication Skills

Close Submit Application

ATEC II EXAM APPLICATION FORM
FORM 1B

Exam Application x

All fields with * are required!

Select Program *

Select Level *

Examination Window *

This is a required field

Examination Center *

Tuition Provider

This is a required field

Tuition Center

This is a required field

Subjects

	Code	Subject Name
<input type="checkbox"/>	T05	Principles of Accounting and Auditing
<input type="checkbox"/>	T06	Principles of Cost Accounting and Procurement
<input type="checkbox"/>	T07	Elements of Commercial Knowledge and Taxation
<input type="checkbox"/>	T08	Accounting for Public Sector and Cooperatives

Members and Examinations Management System (MEMS) © 2022 Powered by e-Government Authority

FOUNDATION EXAM APPLICATION FORM
FORM 1B

Exam Application X

All fields with * are required!

Select Program *
CPA

Select Level *
Foundation

Examination Window *
Select Examination Window
This is a required field

Examination Center *
Select Exam Center

Tuition Provider
Tuition Provider
This is a required field

Tuition Center
Tuition center
This is a required field

Subjects

	Code	Subject Name
<input type="checkbox"/>	A1	QUANTITATIVE TECHNIQUES
<input type="checkbox"/>	A2	BUSINESS AND MANAGEMENT
<input type="checkbox"/>	A3	FINANCIAL ACCOUNTING
<input type="checkbox"/>	A4	COST ACCOUNTING
<input type="checkbox"/>	A5	BUSINESS LAW
<input type="checkbox"/>	A6	BUSINESS ECONOMICS

Close Submit Application

INTERMEDIATE EXAM APPLICATION FORM
FORM 1B

Exam Application X

All fields with * are required!

Select Program *
CPA

Select Level *
Intermediate

Examination Window *
Select Examination Window
This is a required field

Examination Center *
Select Exam Center

Tuition Provider
Tuition Provider
This is a required field

Tuition Center
Tuition center
This is a required field

Subjects

	Code	Subject Name
<input type="checkbox"/>	B2	FINANCIAL REPORTING
<input checked="" type="checkbox"/>	B1	FINANCIAL MANAGEMENT
<input checked="" type="checkbox"/>	B3	AUDITING PRINCIPLES AND PRACTICE
<input type="checkbox"/>	B4	PUBLIC FINANCE AND TAXATION
<input type="checkbox"/>	B5	PERFORMANCE MANAGEMENT
<input type="checkbox"/>	B6	MANAGEMENT GOVERNANCE AND ETHICS

Close Submit Application

FINAL EXAM APPLICATION FORM

FORM 1B

Exam Application X

All fields with * are required!

Select Program *
CPA

Select Level *
Final Stage

Examination Window *
Select Examination Window
This is a required field

Examination Center *
Select Exam Center

Tuition Provider
Tuition Provider
This is a required field

Tuition Center
Tuition center
This is a required field

Subjects

	Code	Subject Name
<input type="checkbox"/>	C1	Corporate Reporting
<input type="checkbox"/>	C2	Audit and Assurance Services
<input type="checkbox"/>	C3	Business and Corporate Finance
<input type="checkbox"/>	C4	Advance Taxation

Close Submit Application

EXAMINATION IRREGULARITY REPORT FORM
(Made under paragraph 18(6))

SUBJECT NAME AND CODE		STUDENT NAME:	
DATE OF EXAMINATION:		INDEX NO:	
TIME OF EXAMINATION		EXAM CENTRE	
NAME OF CHIEF INVIGILATOR		NAME OF NBAA COORDINATOR	
TIME OF INCIDENT		NAME OF ONE INVIGILATOR	
		TYPE OF IRREGULARITY	

Instructions:

Write an account of the incident or irregularity involved. Submit the form to the Executive Director with the following information: candidate name, candidate index number, name and code of the subject, name of chief invigilator, name of NBAA coordinator and name of one candidate who must have witnessed the incident and the exam venue as provided in the appropriate space above. Provide details of corroborating evidence. This form should be signed by the Chief Invigilator and at least one other Invigilator, NBAA Coordinator, a candidate who is involved in the incident.

The Chief Invigilator must write down the incident in the space provided below:

(Additional separate sheet may be attached 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 Coordinator

(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:

APPLICATION FOR EXEMPTION FROM PARTS OF NBAA EXAMINATIONS
(Made under paragraph 28(2))

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/NACTVET

- 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
NACTVET
(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

Sr. No.	Facility	Number (How Many)	Seating Capacity	Total Capacity	State their suitability
1.	Lecture Rooms				
2.	Lecture Theatres				
3.	Seminar Rooms				

(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	

Accountants and Auditors (Training and Examinations)

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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 upgrade 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 Trainee	Qualification	Experience	Subject(s) allocated {List the subject(s)}	Employment Status	Membership Registration Number with NBAA/NAC TVET/ 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:

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

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

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

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

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

- (ii) State how moderation of examinations and answer scripts is done

- (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 program me

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

(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 program me 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 SIGNATURE
DATE ACCOUNTING DEPT

.....

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/NACTVET Registration Certificate
- TCU/NACTVET 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

TUITION PROVIDER REGISTRATION FORM
(Made under paragraph 29(2))

APPLICATION FOR:

- (1) FULL REGISTRATION CATEGORY ()
(2) PROVISIONAL REGISTRATION CATEGORY ()
(Tick as appropriate)

Section 1: Particulars of the Prospective Tuition Provider:

- 1.1 Name of Institution:
- 1.2 Location:
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 ()

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(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 papers ¹
--------	-----------------	---------------	---------------------	---	--

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

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

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,

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				
	Provisional Registration	Full Registration	F2F ²	DL ³	Evidence to be attached
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

² F2F = Face to Face

³ DL = Distance Learning

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	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 facilities are appropriate for the types of courses offered and their mode of delivery.	1.6 (a) Premises and facilities are appropriate for the types of courses offered and their mode of delivery.	✓		For 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 cancellat	1.10 Commitment that appropriate measures are to be in place to	1.10 Appropriate measures are in place to minimize disruptions to students in the event of tutor	✓	✓	Provide Commitment Statement

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ion	minimize disruptions to students in the event of tutor absence/unavailability.	absence/unavailability.			nt
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 Staff	1.15 Commitment that the 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.	1.15 The performance of administrative staff is monitored and where appropriate plans are in place to develop knowledge and customer service skills.	✓	✓	Provide Commitment Statement

Part 2: Course Management and Delivery

Performance Targets					
Assessment Element	Provisional Registration	Full Registration	F2F	DL	Evidence to be Attached

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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	2.5 (a) Homework assignments are set,	✓		Provide commitment

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	be set, reviewed and returned with constructive comments within a specified time	reviewed and returned with constructive comments within a specified time			Statement
	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	2.10 (a) Students are provided with teaching plans, guidance on reference materials and the timetable for the courses.	✓		Provide Commitment Statement

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	timetable for the courses				
	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 students are to be offered with relevant information on registration procedures, exemptions, progression rule and examination entry requirements.	2.12 Students are offered with relevant information on registration procedures, exemptions, progression rule and examination entry requirements.	✓	✓	Provide 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

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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:.....

CDB.16/205/01

Date:

Executive Director,
NBAA,
4 Ukaguzi Road, "Audit House", 8th Floor,
P. O. Box 1271,
41104 Tambukareli,
Dodoma.

APPLICATION TO PARTICIPATE IN THE BOARD'S EXAMINATION SPECIAL
ASSIGNMENTS
(SETTERS, COMPILORS, MODERATORS, INVIGILATORS, COORDINATORS, MARKERS,
PANEL LEADERS, SECRETARIAT)

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 examinations special assignments)

4. OCCUPATION: _____

5. WORKING EXPERIENCE (YEARS): _____

6. NAME OF EMPLOYER: _____

ADDRESS: _____

TEL: _____

7. YOUR RESIDENCE IN
DAR _____

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8. ASSIGNMENT YOU ARE APPLYING/ENGAGED FOR:
.....

9. EXPLAIN WHAT EXPERIENCE YOU HAVE IN ANY OF THE NBAA EXAMINATION SPECIAL ASSIGNMENTS (INDICATE YEARS OF EXPERIENCE)

B. APPLICANT'S REFEREE (FOR INVIGILATORS ONLY)
(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. State if permission is to be sought from your employer: YES/NO. If yes, indicate the name and address of the employer.

Date: _____ Signature: _____
*IMPORTANT (FOR INVIGILATORS ONLY)

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

Diploma in Education or above with or at last three years' experience in Teaching at Secondary School Level or above.

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
This application is approved/not approved due to the following:

DATE: _____ SIGNATURE: _____

*NOTE : IF YOU DO NOT HEAR FROM US, KINDLY CONSIDER THAT YOU HAVE NOT BEEN APPOINTED FOR THIS SESSION.

Examination Review Application ✕

Select Subject(s) For Review

Code	Subject Name	Status	<input type="checkbox"/>
A5	BUSINESS LAW	Fail	<input checked="" type="checkbox"/>

Reason

Review reason(s)

This is a required field

Close Submit

Conditions for applying for Examination Review:

- A candidate who is aggrieved by the decision of the Board concerning examination results may, upon payment of the prescribed fee, and upon filling and submitting to the Board Form 6A, apply for examination review within seven days after the release of the final results by the Governing Board
- Application for examination review shall be made online.
- Examination review application form has a list of all subject(s) in the particular examination window
- A candidate shall be required to select the subject(s) for review
- Upon submission, such application shall be accompanied by a review fee of TZS. 180,000.00 per paper



FORM 6B

APPEAL APPLICATION FORM
(Made under section 45(1))

- Section A. General Information
- Name of Appellant:
- Address:
- City: _____ Region: _____
- _____
- Physical Address: _____
- _____
- Email:
- _____
- Phone: (home) _____ (work) _____ (cell) _____
- _____
- State the decision you are appealing for:
- Date of judgement that is being appealed for:
- What is your relationship with the Board?
- _____
- _____
- _____
- Section B. Basis for Appeal
- Please fill out items 1-4 below. Attach additional sheets if necessary.
- 1. Please state the facts demonstrating how you are adversely affected by the decision:
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
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- _____
- 2. Please provide a concise statement identifying each alleged error of fact, law, or procedure, and how the decision has failed to meet the applicable decision criteria:
- _____
- _____
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- _____

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3. Please state the specific relief requested:

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4. Please provide any other information reasonably necessary to make a decision on the appeal:

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For official use only do not write in this box

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- Do not use this form if you are appealing a decision on examination results (not an appealable action as successive appeals are not allowed)
-
- NB: The written appeal and the applicable fee must be received by the Appeals Board through the Executive Director no later than 5:00 p.m. on the 14th calendar day following the date of the decision.

SECOND SCHEDULE

(Made under paragraph 41)

EXAMINATION OFFENCES AND RELATED IRREGULARITIES

<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; or obtaining or attempting to obtain unauthorized access to examination papers	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
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 examination s or participating in the Board's activities relating to examinations or report to police	Candidates

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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 examination s or participating in the Board's activities relating to examination s 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 examination s or participating in the Board's activities relating to examination s 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 or the purchase or theft of material	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 examination s or participating in the Board's activities relating to examination s or report to police	candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
falsification of data, duplication of related examinations material or any other form of examination materials	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	cessation from sitting Board's examination s or participating in the Board's activities	candidates, invigilators markers, setters, compilers, coordinators and NBAA Staff or any other person

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		relating to examinations	relating to examinations or report to police	associated with examination activities
collusion	a severe written warning; or caution and cancellation of the relevant examination; or 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 equipment or being in possession of such unauthorized materials with an intention to assisting candidates to cheat	severe written warning; or caution and cancellation of the relevant examination; or cancellation of the relevant examination and suspension from the Board's examinations for a period not exceeding two years; or cancellation of the relevant examinations and cessation from seating the Board's examinations or participating in any activity relating to examinations	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
aiding or abetting another candidate	cancellation and suspension from	cancellation and cessation		candidates, invigilators,

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to copy from script or booklet of another person	sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	from sitting Board's examinations/ participating in the Board's activities relating to examinations and/or report to police		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 material	caution and cancellation of the relevant examination; or cancellation of the relevant examination and suspension from the Board's examinations for a period not exceeding two years; or 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/c hief invigilators coordinators and NBAA Staff or any other person associated with examination activities
<i>Fraud</i>				
import into examination room in person or by agent, pre-prepared answer script or booklet	cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police			candidates, invigilators/C hief 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	cancellation and cessation from sitting Board's examinations or participating in the Board's activities			candidates, invigilators/c hief invigilators, coordinators

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already submitted to the invigilator	relating to examinations or report to police			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; or cancellation of the relevant examination and suspension from the Board's	cancellation and cessation from sitting Board's examinations or participating in the Board's activities		candidate, invigilator, chief invigilator, coordinator

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

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investigations or hearing of irregularity or other offence by the appeal committee	sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations; or cancellation and cessation from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police	from sitting Board's examinations or participating in the Board's activities relating to examinations or report to police		markers, setters, compilers, coordinators and NBAA Staff or any other person associated with examination activities
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; or 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; or 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	cancellation and cessation from sitting Board's examinations			candidates, invigilators, markers,

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witness or any other person in relation to an alleged offence.	or participating in the Board's activities relating to examinations; or report to police			setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
harassing or procuring others to harass on his behalf 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	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			candidates, invigilators, markers,

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	or participating in the Board's activities relating to examinations; or report to police.			setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities
assault which takes place on property owned or leased at the NBAA or elsewhere	a severe written warning or fine not exceeding the value of the damaged property; or caution and cancellation from sitting Board's examinations	suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations	cease from sitting Board's examination s/ 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
Incitement to commit an unlawful or illegal act or a serious breach of By-laws	a severe written warning; or 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 examination s 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	a severe written warning; or 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 examination s/ 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

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possession of an illegal substance	<p>caution and cancellation from sitting Board's examinations; or</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</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 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>
Stealing/theft	<p>severe written warning or fine not exceeding the value of the stolen property; or</p> <p>Caution and cancellation from sitting Board's examinations; or</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>
non-accidental interference with safety or emergency equipment (including non-accidental interference with	<p>a severe written warning or fine not exceeding the value of the damaged property; or</p> <p>caution and cancellation from</p>	<p>cancellation and cessation from sitting Board's examinations and participating in the Board's</p>		<p>candidates, invigilators, markers, setters, compilers, coordinators and NBAA Staff or any</p>

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<p>closed circuit television equipment and the letting off fire extinguishers)</p>	<p>sitting Board's examinations; or 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>activities relating to examinations; or report to police</p>		<p>other person associated with examination activities</p>
<p>non-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; or 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; or 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 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 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; or caution and cancellation from sitting Board's examinations; or cancellation and</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</p>

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	<p>suspension from sitting Board's examination for a period of one year or participating in the Board's activities relating to examinations; or</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>			activities
Inappropriate use of Board's facilities	<p>a severe written warning or fine not exceeding the value of the damaged property; or</p> <p>caution and cancellation from sitting Board's examinations; or</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</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>
failure to obey and evacuate on the sounding of a fire alarm	<p>a severe written warning or fine not exceeding TZS. 500,000; or</p> <p>caution and</p>	<p>cancellation and cessation from sitting Board's examinations and</p>		<p>candidates, invigilators, markers, setters, compilers, coordinators</p>

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	<p>cancellation from sitting Board's examinations; or</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>participating in the Board's activities relating to examinations; or report to police</p>		<p>and NBAA Staff or any other person associated with examination activities</p>
<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>	<p>a severe written warning or fine not exceeding TZS. 500,000; or</p> <p>caution and cancellation from sitting Board's examinations; or</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>getting drunk and cause disturbance to others</p>	<p>a severe written warning or fine not exceeding TZS. 500,000; or</p> <p>caution and cancellation from sitting Board's examinations; or</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>

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<p>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>	<p>a severe written warning or fine not exceeding TZS. 100,000/=; or caution and cancellation from sitting Board's examinations caution and cancellation from sitting Board's examinations; or 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>smoking in 'No smoking' areas</p>	<p>a severe written warning or fine not exceeding TZS. 500,000/=; or caution and cancellation from sitting Board's examinations caution and cancellation from sitting Board's examinations; or 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>late or non-return of books, equipment and other Board's property provided through recognized</p>	<p>a severe written warning or fine not exceeding TZS. 500,000/=; or caution and</p>	<p>cancellation and cessation from sitting Board's examinations or</p>		<p>candidates, Invigilators, markers, setters, compilers, Coordinators</p>

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loan arrangements	withdrawal from access to library and other privileges; or suspension from access to library services and other privileges for 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		and NBAA Staff or any other person approved to use the library
misuse of on-line facilities against ICT policy	a severe written warning or fine not exceeding TZS. 500,000/=; or caution and withdrawal of ICT privileges; or suspension from access to ICT privileges for a period of one year 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 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; or caution and cancellation from sitting Board's examinations; or 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,

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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 TZS. 500,000/=; or report to police			compilers, Coordinators and NBAA Staff or any other person 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; or 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; or 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	cancellation and	cancellation		candidates,

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or insult an Invigilator or any other officer involved in the conduct of examination	suspension from sitting Board's examination for a period of one year and participating in the Board's activities relating to examinations	and cessation from sitting Board's examinations or 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
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 owned 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 owned or leased properties	a severe written warning or fine not exceeding the value of the damaged property; or 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 examination s or participating in the Board's activities relating to examination s; or report to police	candidates, Invigilators, markers, setters, compilers, Coordinators and NBAA Staff or any other person associated with examination activities

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<p>Knowingly giving false information relating to an examination with intention of gaining advantage</p>	<p>a severe written warning; or 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 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>Willful obstruction or interference with the work or proceedings conducted by any competent organ of the Board</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 and; 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>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</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>

THIRD SCHEDULE

(Made under paragraph 3,5,9,12, 17,19, 28, 29,30, 31,32,33,34, 35, 36, 38, 39, 40 and 52)

PROCEDURES FOR REGISTRATION AND ADMINISTRATION OF NBAA EXAMINATIONS

- 1.0 Introduction
The Boards examinations are conducted four times a year. Two main sessions which are conducted in May and November and two mid-session examinations which are conducted in February and August. In performing examination assignments NBAA appoints resource persons from different 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.
- 2.0 Structure of the Board's Examinations
The Board's examination structure has three tier examinations set up: -
- 2.1 Accounting Technician examinations
The Accounting Technician syllabus which has two levels, namely,
- Accounting Technician Level I with four subjects
 - Accounting Technician Level II with four subjects.
- 2.2 Professional examinations
The NBAA Professional syllabus has three levels examination levels namely:
- Knowledge and skills level (Foundation level): This level has six subjects.
 - Skills and analysis level (Intermediate level): This level has six subjects.
 - Professional analysis, application and evaluation (Final level): This level comprises four subjects.
- 2.3 International Public Sector Accounting Standards (IPSAS) course
- Certificate in IPSAS programme which has two examination papers
 - Diploma in IPSAS programme which has two examination papers
- These levels follow the progressive flow from lower levels through higher levels.
- 3.0 The nature of questions at the Professional examinations (three levels)
The progression in requirements is linked to increasing complexity in the data and information that candidates will be provided with.
- 3.1 Knowledge and skills level
At the lowest level questions in an examination will provide straight forward and structured data and information. It is proposed that some objective testing to be used at the lowest level. In this level the following terms are used to describe competences that are required:
- State
 - Identify
 - Record

- Compile
- Explain

Questions at the knowledge and skills level are mostly likely to provide candidates with information and relatively simple limited scenario content that they can use as a basis to calculate, compile and prepare specific requirements or as a basis for stating and explaining knowledge. In the case of objective questions candidates either select the appropriate knowledge explanation or the appropriate solution to a calculation or computation.

3.2 Questions at skills and knowledge level

This level provides candidates with relatively straightforward but realistic scenarios and supporting information asking them to prepare more technically complex outputs that are more focused on user requirements. In this level the following terms are used to describe competences that are required:

- Draft
- Calculate
- Assess
- Compare
- Select
- Formulate
- Illustrate
- Identify the choice
- Draw conclusions
- Judge
- Evaluate
- Present
- Advise

3.3 Questions at the professional analysis, application and evaluation level

Questions at this stage will almost always begin with a scenario that is more challenging in terms of its business complexity with requirements that will be reported to a third party or supervisor that require analysis, critical comment, evaluation of alternatives and effective articulation. In this level the following terms are used to describe competences that are required:

- Report
- Evaluate and apply
- Analyse and evaluate
- Evaluate and communicate
- Develop plans
- Assess and advise on

The competence descriptors in each level are neither complete nor do the descriptors exclusively relate to one level only but are firmly indicative

4.0 REGISTRATION TO NBAA EXAMINATIONS

4.1 CANDIDACY REGISTRATION PROCEDURES

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

- 4.1.2 The form can be obtained from the Board's website and shall be printed and filled appropriately.
- 4.1.3 The Candidacy Registration Form shall be accompanied with certified photocopies of certificates - academic and professional certificates, supported by transcripts showing the subjects covered and grades obtained. In addition, one colored passport size photographs showing all ears in a face shall be attached and submitted along with an Identity Request Form, the form which has been appended with the Candidacy Registration form.
- 4.1.4 The Identity Request form shall be filled in and signed with a black pen shall be submitted along with the Candidacy Registration Form.
- 4.1.5 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.
- 4.1.6 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.
- 4.1.7 The Board shall verify the authenticity of the information furnished by the candidate.
- 4.1.8 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.
- 4.1.9 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.
- 4.1.10 A Holder of Certificates of Secondary Education obtained outside Tanzania shall be required to get translation of equivalence from the National Council for Technical and Vocational Education and Training (NECTVET).
- 4.1.11 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 and Vocational Education and Training (NACTVET) as the case may be.
- 4.2 EXAMINATION ENTRY PROCEDURES
- 4.2.1 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.

4.2.2 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 provided that:

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

4.2.2.2 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; and

4.2.2.3 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.

4.3 EXAMINATION CENTRE

4.3.1 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 in the Members and Examination Management System (MEMS).

4.3.2 Change of an examination centre shall be allowed only if the application is lodged in writing through MEMS attached with supporting documents one month before the examination commencement date. Late requests for change of examination centre shall not be entertained.

4.4 EXAMINATION POSTPONEMENT

4.4.1 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, 30th September for the November examination, 20th February – for February examinations and 20th August – for August examinations. 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.

4.4.2 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.

- 4.4.3 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 shall 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.

5.0 ENTRY REQUIREMENTS

5.1 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 I and 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

5.2 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.
- (a) Certificate in IPSAs:
A prospective candidate seeking to register for the Certificate in IPSAs must show evidence of being a holder of ATEC II, Diploma in Accounting, Bachelor degree in: Accounting, Finance or other related business subjects:
- (b) Diploma in IPSAS:

A prospective candidate seeking to register for the Diploma in IPSAs must show evidence of being a holder of Certified Public Accountant (CPA) Certificate or its equivalent or holders of Postgraduate Degree in Accounting, Finance, Tax or related subjects.

- (c) 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.

- (i). Entry to 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)

At Foundation Level exemption shall be considered on subject-to-subject basis depending on candidate's specialty.

- (ii). Entry to Intermediate Level - Skills and Analysis
1. Holder of NBAA's Foundation Level Statement of Success Letter
 2. A degree majoring in Accounting/Accounting and Finance from a recognized University/Institution of Higher Learning.

- (iii). Entry to Final Level – Professional Analysis, Application and Evaluation)

Holder of NBAA Intermediate Level Statement of Success letter.

5.3 EXAMINATION EXEMPTION PROCEDURES AND CRITERIA

5.3.1 Application for Exemption

5.3.1 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.

5.3.2 The application for exemption shall be finalized before attempting any examination level for which exemption is sought

5.3.3 Such applications shall 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.

5.3.4 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.

- 5.3.5 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 and Vocational Education (NACTVET).
- 5.3.6 The application for exemption shall have to be finalized before attempting an examination level for which exemption is sought.
- 5.3.7 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 and Vocational Education National Council for Technical and Vocational Education National Council for Technical and Vocational Education (NACTVET) in case it is a non-University institution.
- 5.3.8 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.
- 5.3.9 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.
- 5.3.10 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.
- 5.3.11 The Board shall consider applications for exemptions to qualifications that are lodged within five years of being awarded and grant them exemptions accordingly.
- 5.3.12 Any qualification whose awards are beyond the five years shall be disqualified for exemption purposes, unless a student obtained a higher academic qualification thereafter.
- 5.3.13 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 NACTVET and also meet the requirement stipulated in paragraph 5.3.5 and 5.3.7 above.
- 5.3.14 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/NACTVET and further that there is adequate proof that the requirements stipulated in paragraph 5.3.5 and 5.3.7 above.

5.3.15 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 shall 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.

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

6.0 THE EXAMINATIONS LEVELS AND COMPLETION PERIOD

6.1 EXAMINATIONS LEVELS

The Board administers a two-tier examination namely:

- (i) Accounting Technician examination
(ii) Professional examination
(iii) Certificate and Diploma in IPSAs

These examinations are conducted four times a year during the months of February, May, August and November.

6.1.1 The Accounting Technician Examination

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

6.1.1.1 Accounting Technician Level I

Code Subject Name

T.01 Bookkeeping and Accounts

T.02 Elements of Business Mathematic and Statistics

T.03 Introduction to Information and Communication Technology

T.04 Business Communication Skills

6.1.1.2 Accounting Technician Level II

Code	Subject Name
T.05	Principles of Accounting and Auditing
T.06	Principles of Cost Accounting and Procurement
T.07	Elements of Commercial Knowledge and Taxation
T.08	Accounting for Public Sector and Cooperatives
6.1.2	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:

6.1.2.1 Foundation Level: (Knowledge and Skills)

Code	Subject Name
A1	Quantitative Techniques
A2	Business and Management
A3	Financial Accounting
A4	Cost Accounting
A5	Business Law
A6	Business Economics

6.1.2.2 Intermediate Level: (Skills and Analysis)

Code	Subject Name
B1	Financial Management
B2	Financial Accounting
B3	Auditing Principles and Practices
B4	Public Finance and Taxation
B5	Performance Management
B6	Management, Governance and Ethics

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

Code	Subject Name
C1	Corporate Reporting
C2	Audit and Assurance Services
C3	Business and Corporate Finance
C4	Advanced Taxation

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

6.1.2.4 Certificate and Diploma in IPSAs:

Code	Subject Name
C01	Closed book paper
C02	Open book paper

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

6.2 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.

6.2.1 Accounting Technician and Professional Examinations

6.2.1.1 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. On scoring a pass grade

A candidate applying to sit for the Accounting Technician or professional examinations level is allowed to sit for two consecutive examination levels but the subjects applied for shall not exceed five on condition that he must apply for all subjects in the preceding level.

6.2.1.2 Duration of retaining passed papers:

A candidate shall be given a maximum of six 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.

6.2.1.3 Maximum Time Limit to Complete a Level:

A candidate shall be given a maximum of six years to have completed any level of the Accounting Technician or professional examination before previous passes withdrawn (RX).

4.2.1.4 A candidate who successfully completed an examination of any course or programme shall be eligible for Board's award.

7.0 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 along with the candidacy registration form ~~online~~.

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

7.1.1 Candidacy Registration Fee

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

7.1.2 Student's Annual Subscription Fees

The second type of fee as prescribed in the Fourth Schedule 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 or ATEC program in full or ceases to be registered as a candidate with the Board.

7.1.3 Exemption Fees

The third type of fee is an exemption fee as prescribed in the Fourth Schedule. 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.

7.1.4 Examination Fees

The fourth type of fee is the examination fee as prescribed in the Fourth Schedule. 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 or postpones after the closing date of receiving the requests for withdrawal or postponement.

7.1.5 Penalty Fee

A candidate who submits an application for candidacy registration 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 as prescribed in the Fourth Schedule.

7.1.6 Transcript fee

Transcript fee shall be charged to a candidate who lodges a request for preparation of transcript as prescribed in the Fourth Schedule. A candidate who applies for a transcript shall also be required to submit one colored identical pass port size photographs.

7.1.7 Loss or 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 as prescribed in the Fourth Schedule. Such a candidate shall be required to fill an ID request form and attach one colored identical pass port size photographs.

7.1.8 Search fee

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

7.1.9 Duplicate certificate fee

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

7.1.10 Review, Appeal fee and late lodgment of appeal

A person who wishes to apply for review or appeal against the decision of the Board or a candidate who lodges an appeal after the stipulated period shall be required to fill in Form 6A or 6B and pay a fee prescribed in the Fourth schedule.

7.1.11 Application processing fee

Candidate who submits an application for candidacy shall be required to pay the respective fee prescribed in the Fourth Schedule.

7.2 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 MEMS Account as shall be determined by the Board and indicated in the relevant form(s).

The original-pay-in slip shall be scanned and submitted to the Board.

8.0 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 shall be certified by a review class center coordinator to show evidence of minimum attainment of training.

9.0 DECLARATION OF RESULTS

The results of the examinations shall be declared by the Board and candidates shall be informed of their results through their respective ~~online~~ MEMS accounts.

10.0 EXAMINATION INSTRUCTIONS TO CANDIDATES

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

10.1.1 Admission to the Examination Room

A candidate shall be admitted into the examination hall at least twenty 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.

All incidences of late arrivals should be reported accordingly by Chief invigilator.

10.1.2 Examination Packages

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

10.1.3 Candidate's Identity Card

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.

It is also important to check the authentic of the identity card presented by the candidate and that it has not been tempered with.

10.1.4 Types of Calculators

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

- scientific calculators with basic or standard memory functions;
- solar powered (at the owner's risk)

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

10.1.5 Permitted Aids

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

10.1.6 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. shall be kept at a place identified by the invigilator, but at the owner's risk.

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

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

10.1.7 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.

10.1.8 Communication with Invigilator

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

10.1.9 Eating, Smoking Drinking, Chewing in the Examination Room

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

10.1.10 Instructions on the answer books

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

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

- (i) Write the index number on the cover of the answer book
- (ii) The answer to each question must commence on a fresh page.
- (iii) The question number must be written at the top of each page in the space provided.
- (iv) Write on both sides of the answer paper.
- (v) Answers are to be written in ink or ball-point pens; flow charts, graphs and diagrams may, however, be drawn in pencil.
- (vi) All workings must be done in the answer book.
- (vii) Do not remove or tear any sheet from the answer book. Cross through neatly any work not to be marked. Do not use correcting fluid.
- (viii) In case the main answer book has been fully utilized, you can request for a SUPPLEMENTARY ANSWER BOOK.
- (ix) Tick the questions that have been attempted accordingly on top of the answer book.
- (x) 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.

10.1.11 Answers shall 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.

10.1.12 If owing to illness a candidate is unable to present himself/herself for the examination, he/she shall 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 Board. 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.

10.1.13 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.

11.0 GUIDELINES FOR NBAA EXAMINATION RESOURCE PERSONS

11.1 GUIDELINES FOR SETTING OF EXAMINATIONS

11.1.1 Examination Setters

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.

11.1.2 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.
- The examination setters are required to pilot their own questions (timing)

11.1.3 Suggested Solutions and Marking Schemes

Setters are expected 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. Setters are required to provide details if there are special instructions for marking the questions!

11.1.4 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 Executive Director).
- (d) Observe the deadlines for the submission of the assignment.

12.0 GUIDELINES FOR MODERATING EXAMINATIONS

The objective of moderating the question paper is to ensure that the questions are of the 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.

12.1 Expectations from the Moderators

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

- (i) Ensure that the questions are set according to the competence-based syllabus requirements.
- (ii) That the standard and rigour of the question paper is of the required standard.
- (iii) That the question paper has adequately covered the Board's syllabus and that the questions are within the syllabus and have adequately been spread within the syllabus.
- (iv) That the question paper is fair in terms of length and difficulty.
- (v) That the questions are correct and current.
- (vi) That the questions are relevant, challenging, unique [not copied from elsewhere], clearly worded and unambiguous.
- (vii) That the distribution of marks in the question paper is fair; those marks are shown on every part of the question and its marking scheme.
- (viii) That the suggested solutions and marking scheme are accurate and fair.
- (ix) For questions that require workings, marks have also been allocated to such calculations/workings.

12.2 How to moderate the examinations

In moderating the question paper, make sure that the following procedure has been adhered to:

- (i) Study the question paper, question after question, thoroughly.
- (ii) Attempt the question paper in an examination condition.
- (iii) Establish the quality of the question paper in regard to length, clarity, difficulty, etc.
- (iv) Ascertain whether the common phrases used in the requirement of the question corresponds with the answer provided.
- (v) Compare the solutions with those given, and comment.
- (vi) Check the marking scheme and comment if it can be used as benchmark for marking the candidates' answer scripts.
- (vii) Lastly, the 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:
 - The syllabus coverage
 - The quality and standard of the question paper.
 - Individual questions, i.e. the topics examined - whether the questions are within the NBAA syllabus; whether they are up to date and applicable to the Tanzanian environment
 - Fairness of the questions in regard to marks allocated, clarity and length
 - The suggested solutions provided
 - The marking scheme provided
 - Concluding remarks and/or recommendations and advice.
- (viii) Moderator to complete report and submit to the Executive Director, NBAA.
- (ix) Moderators are required to observe the deadlines for the submission of the assignment.

13.0 COMPILATION OF EXAMINATIONS

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 or difficult questions, theoretical or 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:

13.1 PROCEDURES FOR APPOINTING THE COMPILERS

- 13.1.2 The Responsible Department for examination matters shall recommend to the Executive Director, names of examination question paper compilers to be used in compilation of the Board's examinations.
- 13.1.3 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.
- 13.1.4 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.
- 13.1.5 The Department 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.
- 13.1.6 The Board shall maintain a database of the examination question paper compilers and enter into contractual agreement for a period of three years renewable.
- 13.1.7 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.
- 13.1.8 Examination question paper compilation shall be carried out in accordance with the specific guidelines prepared detailing the process.
- 13.1.9 The Examination question paper compiler shall be required to abide to the specific instructions during the compilation process.

14.0 GUIDELINES FOR COMPILATION OF EXAMINATION PAPERS

- 14.1.1 In carrying out the assignment the examination question paper compiler shall be issued with the following working tools:
- The moderated quested papers for compilation
 - The moderators report
 - The previous data bank questions that had been moderated previous but not yet used
 - The detailed syllabus for respective examinations
 - Appropriate working gadgets 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
- 14.1.2 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.
- 14.1.3 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.

- 14.1.4 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.
- 14.2 Security during the Examination Compilation Process
- 14.2.1 The examination question paper compiler shall be required to observe security issues during the compilation process at all times.
- 14.2.2 The examination question paper compiler shall not carry into the compilation venue any bags, handbags, cell phones, computers, laptops, ipads or any gadget unless permitted to do so by the Executive Director.
- 14.2.3 The examination question paper compiler shall not leave the working venue with any paper in connection with the assignment.
- 14.1.1 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.
- 14.1.2 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
- 14.3 Additional instructions
- 14.3.1 Examination Paper formats
Formats for each examination paper is shown at the end of the syllabi for the Accounting Technician examinations and the Professional examinations.
- 14.3.2 Conventional questions
Compiler is requested to set a question which covers a wide range of topics/subtopics. It is suggested that a question must have various parts (a, b, c, d, etc). This will allow an average student to get some marks in some parts of the question rather than missing the whole question.
- 14.3.3 In order to balance the topic in a particular paper a Compiler is requested to observe the following:
- (i) Not to repeat one topic in more than one question.
 - (ii) If needs arise to use one topic in more than one question ensure that you use different subtopics.
 - (iii) The questions and their sections (a,b,c, d etc) should cover all topics across the syllabus of the respective subject.
- 14.3.4 Suggested solutions and marking schemes
A Compiler is expected 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.

- 14.3.5 Submission of the assignment
- (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 in and submit the form which shows the areas that you have tested in each question.
- (c) Fill in and submit a checklist form when you are submitting your work.

15.0 GUIDELINES FOR SECRETARIAT DURING QUALITY ASSURANCE PROCESS ON THE COMPILATION OF EXAMINATION PAPERS

In reviewing the compiled examination question papers, the Secretariat will:

- 15.1.1 Check the initial compiled examination paper(s) against previous years' actual paper(s), sample papers, relevant circulars and guidelines to ensure that rubrics, marks allocations, format and layout are in order.
- 15.1.2 Check the Quality Assurance Control Form (assessment grid) that has been submitted with the compiled examination question paper, to ensure that it accurately records the content and the assessment objective being tested by each item.
- 15.1.3 Use the Quality Assurance Control Form to check that the syllabus content has been appropriately sampled and that the various assessment objectives are being tested in the appropriate proportions.
- 15.1.4 Check all questions against the actual syllabus text to ensure that they are within the bounds of the syllabus.
- 15.1.5 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.
- 15.1.6 Check relevance, suitability and quality of graphics, photographs, case studies, video clips, etc.
- 15.1.7 Acknowledge source of copyright material and check with Executive Director regarding procedures for seeking permission for use.
- 15.1.8 Construct alternative questions, as required.
- 15.1.9 Ensure that the text of the questions matches the relevant non-text material (diagrams, photographs, etc.)
- 15.1.10 Ensure parity of standards across optional questions in the paper.

- 15.1.11 Ensure that the question paper is similar in demand to that of previous years (Allowing for officially approved and publicly notified changes).
- 15.1.12 Amend and/or replace questions as agreed at the panel meeting.
- 15.1.13 At each stage of the production process. Check thoroughly against previous agreed draft.
- 15.1.14 Go through the prepared detailed draft marking scheme for the paper:
- 15.1.15 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
- 15.1.16 Ensure that each stage of the setting process is carried out as per agreed procedures and within the agreed time schedule.
- 16.0 APPOINTMENT OF THE PERSONS INVOLVED IN PRODUCTION AND PACKAGING PROCESS
- 16.1 The Executive Director shall appoint members of staff who shall be involved in the examination production and packaging process.
- 16.1.1 In appointing members of staff the Executive Director 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
 - Technical expertise of the individual member of staff
 - Having being vetted as required by public service requirements
- 16.1.2 Each of the appointed member of staff shall 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.
- 16.2 GUIDELINES FOR PRODUCTION AND PACKAGING PROCESS
- 16.2.1 For safety of carrying out the assignment at the secured venue the team shall 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 or laptops, ipads

- To enter and leave the working venue as authorized by the officer in charge of the assignment.
 - The examination production processes shall be carried out as per the laid down procedures in order to avoid errors, leakages and other incidences.
- 16.2.2 The processes of production and packaging:
- (i) Preparation of statistical data that establishes the number of question papers to be packed in each examination centre.
 - (ii) Identification of additional number of question papers per each examination and that shall be reserved for emergency purposes for each examination centre.
 - (iii) Establishing the total number of question papers to be produced per examination
 - (iv) Final checking of the examination question paper to be produced before being printed.
 - (v) The checking of the question papers produced page by page after being printed
 - (vi) Counting the question paper, packing and sealing and recording the number of packed parcels after every examination question paper being printed.
 - (vii) Storing of the examination question paper parcels in a strong room
 - (viii) Final checking of all parcels containing examinations before transporting them to NBAA for storage.
- 16.2.3 Printing of the examination papers
- (a) There shall be two designated NBAA staff responsible for printing the examination papers.
 - (b) The examination papers shall be printed in a secured environment and the printed examination papers shall be stored in a designated strong room.
 - (c) The machines that are used for photocopying the examination papers shall not have any connection to the online devices and shall be under the custody until the end of examinations.
 - (d) Any piece of paper damaged during the printing process should be destroyed by a shredding machine to its total damage and thereafter get burned to ashes.

17.0 GUIDELINES FOR INVIGILATION OF EXAMINATIONS

The department dealing with examination matters shall prepare application forms to invite applications from eligible invigilators and examination coordinators in good time to apply for the invigilation of the examinations.

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:

- 17.1.1 Chief Invigilator
- Degree/diploma in Education
 - 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.
 - Shall not have any conflict of interest
 - Shall not be an examination candidate with the Board
- 17.1.2 Principal Invigilator
- Degree/diploma in Education
 - 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
 - Shall not have any conflict of interest
 - Shall not be an examination candidate with the Board
- 17.1.3 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
 - Shall not have any conflict of interest
 - Shall not be an examination candidate with the Board
- 17.1.4 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 (where necessary) whose recommendation is from NBAA employee
 - At least has completed secondary school education
 - Shall not have any conflict of interest
 - Shall not be an examination candidate with the Board
- 17.2. Prior to the Examinations
- 17.2.1 Examination Dates and Accommodation:
The Department responsible with examination matters will make prior arrangements for accommodation to all NBAA Co-ordinators who have been selected to invigilate examinations in centres outside Dar es Salaam. The Chief/Principal Invigilators to these centres will be appointed locally as such no accommodation arrangement will be required for them.
- The invigilators and coordinators will be notified of the examination dates and master time table made available before the examination begins.
- 17.2.2 Stationery:

For all centres outside Dar es Salaam, the NBAA maintains cabinets where all relevant examination materials are kept and a stock taken after the examination ends.

For DSM centres, the stock will be replenished every day during the examination week as is required.

17.2.3

Examination Packages:

The NBAA Co-ordinator will be handed over all the exam packages including the examination question papers in writing which in turn will hand them over to the Chief Invigilator on a daily basis depending on the number of examination papers of the day, these will be under his/her custody until all the examination process is over.

Once the examination ceases, the NBAA Coordinator will have to take custody of the answer scripts for handing them over to NBAA.

17.2.4

The Invigilation Process:

The NBAA Co-ordinators shall be appointed from among NBAA employees charged with the following responsibilities:

- (a) Ensure the smooth running of the NBAA examinations at the centre they are co-ordinating.
- (b) Ensure that there is an adequate number of invigilators at the centre. Approximately one invigilator per 30 candidates should be adequate, but the most appropriate number may also depend on the following:

- The layout of the examination centre/number of rooms accommodating candidates.
- The need to escort any candidates who may wish to leave the examination room temporarily, ensuring that at least one Invigilator is present in the examination room at all times.

17.3 Preparing the examination hall

17.3.1 Opening the Hall:

The examination hall should be open at least thirty minutes before the time given for the commencement of each examination. This will give the invigilators adequate time for checking the candidates as they are entering in the examination room.

The Examination Hall should be cleaned, desks arranged and Index Number labels pasted on the desk tops ready for the examination a day before the date of the commencement of the examination.

17.3.2 Examination Venue:

A standard examination hall should meet the following minimum requirements:

- (a) Desks: An Individual desk of a reasonable standard size \ should be provided for each candidate.

- (b) Lighting: In all parts of the hall, the lighting should be suitable for reading and writing purposes
- (c) Ventilation: There should be sufficient circulation of fresh air
- (d) Noise: Examination candidates should not be subjected to undue noise from inside or outside the examination hall.
- (e) Security: The shall should be situated whereby there is security to both the candidate's property and the NBAA property
- (f) Clock: A clock showing the correct time should be placed where all candidates can see it.
- (g) Toilet facilities: The toilets should be clean and nearby where at all Times the invigilators check if no papers/notes are inserted.
- (h) Cleanliness: The examination room and the areas surrounding the examination venue are clean.

17.3.3 Sitting plan:

- A seating plan should be prepared so that each candidate can be able to trace his/her desk.
- In centers outside Dar es Salaam, a sitting plan could be drawn each day depending on the number of candidates expected to appear for the examination.
- A blank sitting plan has been provided and should be filled and filed so that it can be handed over to the Examination Office after the examination is over.
- The sitting plan should be drawn in such a way that where possible; the next immediate column accommodates a candidate sitting a different examination with the objective of minimizing examination cheating by candidates.
- A candidate shall be required to sit at the desk which bears his/her index numbers

17.3.4 Items to be placed on candidates' desks:

- (a) One appropriate answer book should be placed on each desk
- (b) A tying string
- (c) Mathematical Table or graph papers where applicable

Note that invigilators should not provide rough papers. Candidates must show all their workings in the answer book. The supplementary booklet should only be provided when the main booklet has been used in full.

17.3.5 Issuing the Question papers:

The coordinator should ensure that the appropriate examination question paper packs are brought into the examination hall at least half an hour before the examination is due to start. Invigilators are requested to double check against

the timetable if a correct question paper pack has been brought in the examination room.

The coordinator should handover the sealed examination question paper pack to the Chief Invigilator who will open the envelope in the presence of the examination candidates. Let the candidates assure themselves, that the examination question paper pack is securely sealed and that it has not been tampered with. for Examination Security Declaration Form).

It is the responsibility of the Coordinator to make sure that the Invigilators have distributed and placed the question papers FACE UP on the candidates' desks.

No candidate should be permitted to read the Question Paper until the Chief Invigilator has so instructed.

17.4 ADMITTING CANDIDATES TO THE EXAMINATION HALL

17.4.1 Admission Letters:
Candidates will have received in good time for the examination, an Admission Docket available in every candidate's MEMS Account.

This letter is the candidate's authority to write the examinations. The Chief Invigilator should check that each candidate presents his/her copy of this letter before being admitted to the examination hall. (It should be printed in colour)

While admitting candidates in the examination hall, it is the duty of the Chief Invigilator to check that candidates carry into the hall only authorized stationery.

17.4.2 Getting the candidates seated:
Candidates should be seated in good time for the commencement of the examination. However, it is important that they are warned not to start attempting the examinations or read the question paper until given the permission to do so.

17.4.3 Ten Minutes Reading Time:
Candidates should be given 10 minutes or more reading time (depending on the circumstance) as soon as all the candidates have been seated and question papers placed on their desks. The ten minutes reading time given is to enable the candidates check if they have been given a correct question paper, the number of pages correspond to the number indicated on the general instructions. The number of questions indicated correctly corresponds to the number of questions appearing in the question paper and above all enable them identify the questions to be attempted first. In this process candidates should be allowed to scribble notes or put ticks on the question paper itself.

They should, however, not be allowed to write anything on the answer book until the Chief Invigilator has announced so, at the commencement of the examination.

17.5 Announcement to the candidates:
In as much as possible there should be as minimal announcements made as possible. Necessary announcements to be made should include:

- (i) Starting time of the examination and papers to be written on that particular session, including the ten minutes reading time given to candidates before the examination commences.
- (ii) Candidate who wish to communicate with the invigilator should raise their hand, knocking of the desks is not allowed as it disturbs other candidates.
- (iii) Instructions on how to use the answer books.
- (iv) Need of writing of Index No. and subject on the answer book.
- (v) Need to check the completeness of the Question Paper.
- (vi) Half an hour left before the examination ends and that no candidate is allowed to go out of the room during the last 30 minutes before the examination ends except in the case of illness. Any extra announcement made should be reported in the special form.

17.5.1 Candidates wishing to leave the examination hall:
No candidate should be allowed to leave the examination hall until half an hour has lapsed since the start of the examination. Chief Invigilator should check the candidate's answer book before a candidate leaves the room, whether temporarily or permanently. At this juncture, no candidate should be allowed to take out the examination question paper. A candidate should be requested to collect it later at the NBAA Offices.

Candidates wishing to leave the hall temporary may do so but must be escorted by an assistant invigilator. The Chief Invigilator must ensure that there are adequate number of invigilators present in the examination room at all times whilst the examination is in progress. A record to show the time of leaving the examination room and the time a candidate returns in the room should be indicated in the report.

No candidate can leave the room during the last 30 minutes* of an examination.

* The minimum time, however can be reviewed depending on the number of candidates attempting the examination at that particular session.

17.5.2 Conduct of Invigilators:
It is important to ensure that candidates are not disturbed by the Invigilators themselves, walking about unnecessarily or talking among themselves. In order to cause minimum noise and disturbance to the candidates, co-ordinators and Invigilators are requested to wear soft soled shoes.

Lady Invigilators are especially asked not to wear high heeled shoes, as their noise is particularly disturbing to the candidates.

Decent and respectable dressing is expected of the Invigilators and Coordinators. Invigilators are expected to observe the highest possible standards at all times and should be attentive to the needs of candidates. Constant whispering/chatting and particularly the reading of newspapers/novels

should be actively discouraged. Under no circumstances may the team of Invigilators and Coordinators be permitted to smoke or consume food or drinks in the examination hall. Where possible a mid-morning and mid-afternoon break may be allowed at the discretion of the Chief Invigilator.

Invigilators shall not switch on their mobile phones while the examination is in progress and likewise candidates have been instructed not to enter into the examination hall with mobile phones.

This instruction has to strictly be adhered to.

17.5.3 Examination Irregularities:

A candidate shall not engage in any unprofessional conduct designed to assist him /her in the examination being attempted and is not allowed to communicate with other candidates while examination is in progress or copy answers from each other.

If a candidate is detected in the act of, or suspected of, cheating, assisting another candidate to cheat, or using any other unfair methods of any kind, the Chief Invigilator shall in the presence of an Invigilator/Coordinator, verify the facts with the candidate.

The candidate should be given the option of leaving the examination hall or of completing the examination, and must be informed that a report will be made to the Executive Director.

The report is to be sent to the Education & Training Services Department as soon as possible and should include material used by the candidate and a note of the time and date at which the incident occurred.

In the case of cheating, make sure that evidence is properly recorded and signed upon by the candidate that the material/caught evidence belongs to him/her. Chief Invigilator and NBAA Coordinator and one of the Invigilators should witness such evidence by testifying among other things the time and date of the incidence. A special form (for reporting an examination irregularity shall be used to report the incidence and signed accordingly.

17.5.4 Errors in Papers/Tables:

If any candidate believes that there is a mistake in either a question or a table, they should be advised to answer the question using the printed information. They should indicate in their answer that they believe there is an error and they have answered using the printed information. In essence therefore there will be no corrections effected during the examination session on the question paper being attempted.

17.6 TASKS TO BE COMPLETED DURING THE EXAMINATION

17.6.1 Sheets and identification checks:

Whilst the examination is in progress the Invigilators should make sure that candidates sign against their names/Index number on an attendance sheet to indicate that they have attempted the examination.

At this stage the invigilators shall cross check the candidates' examination docket and candidate himself/herself, to ensure that the right candidates are attempting the examination.

A record to signify that this exercise has been complied with should be submitted to NBAA. Special forms for that purpose shall be made available to the Chief Invigilators.

In the course of signing the attendance sheets, absent candidates should be marked with an 'X' against their names to avoid signing later. Invigilators are cautioned to be more attentive in making sure that candidates correctly sign against the appropriate name and subject.

17.6.2 Usage of Examination answer books economically:

Candidates should be given proper answer books corresponding to the examinations they are attempting.

Invigilators are cautioned that the first answer booklet should be full completed, and in case of additional answer booklet, it can be provided.

17.6.3 Checking of Surrounding Areas:

Invigilators shall constantly be on alert to check the areas surrounding the examination hall is safe and there are no unauthorized materials hidden for purposes of being used for cheating. Toilets shall constantly be checked for that matter.

17.7 End of the examination time

17.7.1 Instructing Candidates to stop writing:

A candidate shall be cautioned thirty minutes prior to the time the examination ceases.

At the end of the examination, a clear instruction must be given to candidates to stop writing and to remain at their desks and shall be seated until the answer books have been collected by the Invigilators.

It is the Chief invigilators responsibility to make sure that any candidate leaving before the examination is over has his/her script checked and ticked that it has been collected, before the candidate is allowed to leave.

If a candidate has not, at that point, indicated his/her index number on the answer book, the invigilator shall allow the individual to do so, under supervision.

A candidate who does not stop writing when an announcement to stop writing has been given shall be reported to the Chief Invigilator.

17.7.2 Collecting the examination answer books:

It is very important that candidates shall remain at their seats until the Chief Invigilator and his/her team are sure that the answer books have been collected and the number verified with the signatures in the attendance sheet.

All spoiled or scrapped stationery must be collected at the end of each examination.

Candidates shall be allowed to leave the examination room only carrying with them their stationery and the question paper only. No candidate shall be allowed to take with him the *NBAA* answer books or tables.

Representative candidate(s) shall be requested to remain to witness the sealing of the examination answer script packs.

17.8 TASKS TO BE COMPLETED AFTER THE EXAMINATION

It is the responsibility of the *NBAA* Coordinator to oversee the following:

17.8.1 **Checking of Answer Books:**
Exam answer scripts shall balance with the signatures of candidates who sat for the examination. The answer books shall be packed and labelled accordingly.

Sealing of the examination script package shall be done in the examination hall in the presence of all invigilators and one representative candidate. Signatures shall cut across the seals.

17.8.2 **Unused Stationery:**
The Coordinator shall check and count all unused stationery and record the balances in the stock sheet provided. The sheet shall then be handled to the Examination Department for reconciliation purposes. The remaining stationeries including answer scripts must be kept in safe custody

17.8.3 **Dispatch of Answer books:**
For the outstation centres, answer books shall be securely packed, and be under the custody of the *NBAA* Co-ordinator, until delivered to the *NBAA* Headquarters.

For Dar es Salaam centres the answer books packages shall be returned by the *NBAA* Coordinator immediately after the examination is over, and official handover of the pack be done.

In all cases the package containing the answer books shall be labeled by the appropriate script labels.

17.8.4 **Chief Invigilator's Report:**
The Chief Invigilator's report shall be filled in after each examination session and shall be submitted to the examination department together with the attendance sheets, students record cards, stock sheets, seating plan and any items forgotten in the examination by students for safe keeping.

17.8.5 **Coordinator's Report:**
The coordinator shall write a report on the center he/she has conducting he/she will also be required to evaluate the invigilators of his/her respective center.

17.8.6 **Unused Examination Question Papers:**

All unused examination question papers shall be returned to the NBAA Headquarters. However, if there is a request from the centre, a copy or two can only be given after the examination has been done.

17.8.7 It is completely forbidden to issue examination question papers to any person other than the examination candidates while the examination is being done.

17.8.8 Additional instructions to invigilators

Please observe the following additional instructions:

17.8.8.1 Candidates shall be informed that mobile telephones are not permitted in the examination room.

17.8.8.2 Calculators that are to be used in the examination shall be those with noiseless operation.

17.8.8.3 No answer book used or unused may be taken from the examination hall.

17.8.8.4 If it is necessary to repeat the announcements especially on writing of Examination Index Number and Subject on the front cover of candidate's answer book, please do so. It is also important to stress that a correct index number shall be written on the answer book and further that any mark or number written inside the answer book/attached answer sheets such as graph papers is not permitted. Heavy penalty is given for such action.

17.8.8.5 Remind candidates to properly fasten/tie all their answer books including the supplementary answer book securely.

17.8.8.6 Provision of stationery and mathematical tables.

17.8.8.7 Persons who are not invigilators shall not be allowed into the examination room while the examination is in progress.

17.8.8.8 A set of question papers can be made available to the training institution at the end of the examination session and not when the examination is in progress.

17.8.8.9 At any point of time, candidates shall not be left in the examination room unattended. Invigilators shall at all times be in the examination room to attend to candidates' requirements and at the same time observe their conduct.

17.8.9 Graph Papers

Depending on the type of examination, graph papers may also be required. In most cases graph papers are used in the following examinations:

T.02 Element of Business Mathematics and Statistics
A1 Quantitative Techniques
A6 Business Economics

17.8.10 Mathematical Tables:

Depending on the type of examination, mathematical tables may be required in the following papers:

T.02 Elements of Business Mathematics and Statistics
A1 Quantitative Techniques
B4 Public Finance and Taxation I

C3 Business and Corporate Finance

C4 Public Finance and Taxation II

However, it is important to make sure that the graph papers and mathematical tables are available on each examination day and provided as when required.

NB: These tables must be collected after each paper
Please collect the examination answer books in sequential order as provided for in the candidates' attendance sheet. They shall be counted and balanced with the candidates' signatures.

- 17.8.11 Disciplinary offences and penalties
Any examination Invigilator/NBAA Coordinator who will breach any of the examination by-laws and its rules and procedures shall be liable for penalties/sanctions as stipulated in the Second Schedule of Training and Examination By-laws of 2022.
- 17.8.12 Rechecking the scripts on arrival
- 17.8.12.1 All the scripts received shall thoroughly be checked on arrival at the collection point. The purpose of doing this exercise is to ensure that all the candidates who have signed against the center attendance sheet have their scripts handed over.
- 17.8.12.2 The candidates' lists for all the examinations shall be printed and be used as a control list for checking each candidate who has attempted the examination. This is done by ticking on the list for each of the examination answer script read out. Where a candidate did not show up for the examination, a mark 'A' shall be marked to show that the candidate was absent.
- 17.8.12.3 At the end of the process, a report shall be written indicating the issues which need attention. In many occasions, the previous reports have uncovered anomalies like: some candidates not signing against the attendance sheet and wrong quotation of index numbers etc.
- 17.8.12.4 The anomalies noted shall be rectified before the second stage of writing the dummy number can start.
- 17.8.13 Dummy Number Transcription
- 17.8.13.1 In concealing the identity of candidates for marking purposes, all the examination answer scripts shall be transcribed with a dummy number. The dummy numbers are generated from the examination database randomly and each candidate is given a peculiar number. The dummy number lists shall be printed handled by only those persons entrusted with the work.
- 17.8.13.2 The candidate's index number is translated to a dummy number and transcribed at the right-hand corner of the

script and at the bottom of the script. Care shall be taken to ensure that there is double proofreading of the dummy number transcribed against the index number to avoid any errors before the flap containing the index number is torn.

17.8.13.3 Once all the dummy numbers have been transcribed on all the answer scripts, and flaps removed, balanced with the number of scripts, packing and labeling the packages shall be done. In most cases, the scripts shall be packed in bundles of 100 and labeled. The label shall indicate the type of the examination, the number of scripts packed out of total number of scripts for that examination and the package lot number.

17.8.13.4 The examination scripts shall then be wrapped in a brown paper and only the package number shall be written on the scripts package. A packing drawn shall show the number of packages contained per each examination and total number of scripts in a lot and in an examination. The packing list shall be handed over to a person who is to transport the scripts to the marking venue.

17.8.14 Transportation of the examination scripts to the marking venue

17.8.14.1 Care shall be taken when transporting the examination answer scripts to the marking venue. There shall be an officer appointed to accompany the examination scripts packages to the marking venue. Before the scripts are packed, the appointed officer shall be involved in counting each bundle of scripts to ensure that the number of scripts enclosed is correct as per the packing list given.

17.8.14.2 When loading the scripts to the vehicle assigned for the task, the appointed officer shall be on alert to ensure that the packages are counted as they are being loaded in the vehicle. The number of parcels loaded shall tally with what has been indicated in the packing list.

18.0 GUIDELINES FOR MARKING NBAA EXAMINATIONS

18.1 Panel leaders, Chief Markers and Markers

The marking of NBAA Examinations is done in a team work and involves Panel Leaders, Chief Markers and Markers. Each one has got a significant role to play for successful completion of this noble task. The understanding of these instructions will enable you to accomplish this assignment smoothly and comfortably.

18.1.1 Guideline to Panel Leader

Being a Leader of the Panel, you will coordinate the following activities in that subject panel:

- (a) Critically review the entire question papers in that particular subject panel e.g. Financial Accounting, Taxation, and Auditing etc. subject panel.
- (b) Critically review the suggested solutions of all the papers in that panel.
- (c) Re-work solutions to questions whose solutions have not been provided or to questions whose given solutions are not correct.
- (d) Review the marking schemes if they exist, otherwise work out marking schemes for all the examinations. Ensure that the marking schemes are precise, detailed to allow for consistence in marking. For questions that involve calculations, allocate sufficient marks to working provided by candidates.
- (e) Oversee the allocation of questions for marking. Advanced papers and more difficult and challenging questions shall be allocated to senior and more experienced markers.
- (f) If a question is incorrect or there are typographic errors which distort the meaning of a question, candidates shall be given the benefit of doubt.
- (g) Professional papers (core papers) in the Intermediate and Final levels shall of necessity be marked by experienced Professional Accountants/Auditors/subject specialists while non core papers in those levels shall be marked by holders of at least a second degree e.g. MBA or its equivalent.
- (h) Refer to any NBAA official on any further clarification with regard to your assignment.
- (i) Complete the Panel Leader's Report and submit it to the Secretariat.

18.1.2 Guidelines to Chief Markers

The Chief Marker heads a team of markers in a subject e.g Financial Accounting, Auditing Theory and Practice etc. and chairs the individual subject markers' meeting.

18.1.2.1 Being a member of the panel, you will participate in reviewing the question papers, suggested solutions and marking scheme and agree on what shall be done.

18.1.2.2 The Chief Marker is responsible for the allocation questions to markers in the team for marking. Instances where a Marker is allocated more than two questions in a paper an approval shall be sought from the Executive Director.

18.1.2.3 Discuss the strategy for marking of a question which appears to

- be ambiguous or could easily be misinterpreted by a candidate when answering.
- 18.1.2.4** Ascertain with the markers whether marks/points shall be awarded
- to alternative solutions or workings so that evaluation of the candidates' answers may be fair and equitable.
- 18.1.2.5** In order for the Chief Marker to be able to professionally execute
- his/her responsibilities, he/she shall mark at least one question in the paper he/she is Chief Marker for.
- 18.1.2.6** As the Chief Marker where possible, shall be the last person to mark that paper in order to be able to assess the performance in that paper.
- 18.1.2.7** It is your responsibility as a Chief Marker to supervise and evaluate the markers marking the paper to ensure that the assignment is being done correctly and consistently.
- 18.1.2.8** Any problems encountered in the marking process shall be resolved between the Marker, Chief Marker, Panel Leader and the Executive Director.
- 18.1.2.9** The Chief Marker will have to review critical marks, evaluate the over-all candidates' performance and consult the Panel Leader and the Executive Director of the outcome.
- 18.1.2.10** In the process of marking, take necessary statistics and notes for completing your Marker's and Chief Marker's Report. You are advised to scrutinize the Chief Marker's and Marker's Report formats before you start marking the scripts in order to note of the data/information required.
- 18.1.2.11** Towards the end of the exercise:
Add the marks on each script cover. Round off the total mark (final verdict) to the nearest – e.g. $42\frac{1}{4} = 42$, $35\frac{1}{2} = 36$, etc.
- 18.1.2.12** As the Chief Marker, being the last person to mark a question he/she shall:
- (a) Assess the performance trend of the candidates.
 - (b) Review the over-all marking of the other markers
 - (c) Be responsible for adding up the total marks for each script.
 - (d) Review all critical marks e.g. 38% - 39% for Professional levels examinations and 48% - 49% for ATEC examinations.
 - (e) Get hold of the Markers' edited suggested solutions and Marking Scheme together with the Marker's report for submission to Management.
- 18.1.2.13** Check if there is any part of the question which has been left

unmarked.

- 18.1.2.14** Complete the Marker's and Chief Marker's reports.
- 18.1.2.15** Arrange the answer books in the same numerical order as in the mark sheet.
- 18.1.2.16** Enter the marks with the assistance of one of the markers, the candidates score in the template prepared in the computer and print one copy of the mark sheet and certify it before you hand it over to NBAA Secretariat.
- 18.1.2.17** Handover the arranged answer books to the Secretariat and sign for them.

18.1.3

Guidelines for Markers

- 18.1.3.1** Being one of the members in the subject panel, you will participate in reviewing the question papers, suggested solutions, marking schemes and agree on what shall be done and then you will be allocated by the Chief Marker, question(s) for marking.
- 18.1.3.2** Review and edit the suggested solutions carefully, paying particular attention to what is required of the candidates.
- 18.1.3.3** You are required to mark according to the agreed marking scheme, unless you find reasons to do otherwise. Should that happen, discuss this new development with your Chief Marker.
- 18.1.3.4** If the candidate's answer to a question is incomplete, do not penalise the candidate before ascertaining whether he/she has shown relevant workings, summaries or notes for which points may be awarded.
- 18.1.3.5** Marking of these examinations is different from the previous examinations. These are the examinations under competence-based syllabi. The major aim of assessing candidates under this new system is to measure competencies that have been acquired by a candidate rather than testing the understanding of facts.
- 18.1.3.6** Ascertain whether points/marks awarded to a question carry sufficient weighting, for example, a complex procedure or step requiring extensive workings shall be awarded more points out of the total allocated marks.
- 18.1.3.7** In the process of marking, make sure that you take necessary statistics and notes that will assist you in the writing the Marker's Report towards the end. You are advised to scrutinize the Marker's Report format before you start marking the scripts in order to note of the data/information required.
- 18.1.3.8** In awarding marks, make sure that all marks that are less than 10 are preceded by 0. e.g. 01, 05, 06.

- 18.1.3.9 After marking the first 10 scripts, have them evaluated by the Chief Marker. Discuss with the Chief Marker any modifications that shall be made in the suggested solution marking scheme with a view to improving candidates' performance.
- 18.1.3.10 Add correctly the marks awarded.
- 18.1.3.11 Transfer the total marks awarded by you on a particular question, on top of the candidate's answer book in the space provided. Please do not round off the marks, only chief markers are required to round off the total marks when transferring on top of the script.
- 18.1.3.12 While marking the allocated question(s), check carefully if there is any continuation of the question in both main answer book and supplementary answer. Experience shows that some candidates transfer portions of their answers in subsequent pages, and sometimes they even write wrong question numbers.
- 18.1.3.13 Any subsequent alteration of marks shall be clearly shown on the left hand side of the altered marks and initialled by you.
- 18.1.3.14 Arrange the answer books in the same numerical order as in the mark-sheet before returning them to your Chief Marker.
- 18.1.3.15 Complete your Markers' Report as neatly as possible and submit it to your Chief Marker.
- 18.1.3.16 For any further clarification with regard to your assignment, you may refer it to your Chief Marker and/or to any NBAA official.
- 18.1.3.17 Do not use white out in case you need to make any alterations. Cross neatly the altered mark and insert your initials against the altered mark. This applies to alterations in candidates' answer books as well as in the mark sheet.
- 18.1.3.18 Capture any funny/peculiar answers you come across while marking and include them in your submission report. These funny/peculiar answers will be compiled by Secretariat for further actioning.
- 18.1.3.19 Kindly ensure that all parts of the question are adequately marked. See if the answer of a question has a continuation in the supplementary booklet.
- 18.1.3.20 Please do not rush.
- 18.1.3.21 When transferring marks to the top of the script, use N/A (not attempted) for a question which has not been done by a candidate. Please do not use dash (-).
- 18.1.3.21.1 If a candidate has not answered a question a marker

has to award “0” (zero) mark instead of putting dash (-) or N/A.

18.1.3.22 Statistics for writing markers reports.
Markers are requested to write their reports using the statistics derived from the number of candidates who answered a particular question.

18.1.3.23 The following shall be observed:
- There are special forms for making statistical analysis. These forms vary depending on the total marks of each question. They also vary depending on the level of examination (ATEC and Professional).
- When doing calculations for the number of candidates who scored Pass, Credit or Distinction marks, the base shall be on the number of those who answered the question.

18.1.3.24 When writing about candidates’ weakness(s) in a particular question, kindly try to be more specific to the question. Avoid writing general weaknesses.

18.1.3.25 Do not take the suggested solutions after marking.

19.0 GIDELINES FOR NBAA SECRETARIAT ON PROCESSING EXAMINATIONS RESULTS

19.1 After examiners have completed their work NBAA Secretariat shall do the following:-

- Ensure all scripts are marked by going through each script. Unmarked questions/part of questions shall 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 shall be accompanied by a signature/initial of the responsible secretariat member.

19.2 The secretariat involved in processing of the examination results shall be given thorough instructions on what should be done in carrying out the work. Issues of confidentiality and accuracy play an important role in this process. At every stage of data inputting proof checks should be done at least twice to avoid possible human errors.

19.3 The secretariat involved in processing the examination results shall be the NBAA staff who have been vetted to undertake the assignment.

19.4 The examination database currently should be operated by one person or designated staff who has been authorised by the Executive Director to effect the

required information or do any authorised alterations. The one person or the designated staff appointed shall be totally accountable for the operations of the database.

20.0 GUIDELINES FOR MODERATION OF NBAA EXAMINATIONS ANSWER SCRIPTS

20.1 Moderators of Answer Scripts

The NBAA conducts accountancy professional examinations of international repute. The quality and rigour of the examinations are of the highest standards. In order for the examinations to maintain the status quo, there is need for these examinations to be moderated by highly qualified and competent resource persons.

20.2 Objectives of Moderation

The marks scored in the answer scripts being moderated, determine the professional progression of the candidate in the NBAA professional ladder. Should a candidate score marks below 40% or 50%* as the case may be, he/she is deemed to have failed in that examination. And should a candidate score 40%/50%* or more in all his/ her papers, he/she qualifies to proceed to the next level. If it is the final level, then one qualifies for a CPA(T) Professional Accounting qualification. The moderation exercise therefore assures that the marking was done fairly and consistently otherwise it is the moderator's responsibility to correct any anomalies.

20.3 Expectations of the Moderator

20.3.1 Review critically the question paper, suggested solutions and marking scheme.

20.3.2 In reviewing the marking of the scripts, the moderator must make sure that he/she:

Solves the examination;

(i) Compares solution with the markers' solution;

(ii) Critically studies the marking scheme used by the markers and assesses its fairness or otherwise.

20.3.3 Take a representative sample (at least 20% of the marked scripts) and re-assess them carefully. The sample can be selected from different clusters of performance - highest, average and below average scores. As a Moderator, however, you can use any other standard methods of selection, which you are kindly requested to specify.

20.3.4 In particular establish the following:-

(i) That you agree with the marking scheme used

(ii) That the marking scheme has been used consistently

(iii) That the marking has been done fairly

- 20.3.5 All critical/border line cases should be reviewed. (38%-39%) - for professional level examinations or 48% - 49% for ATEC Examinations.
- 20.3.6 All changes made should be included in the script and on top of the answer book. Furthermore, explanations have to be given in the moderator's report for any changes made.
- 20.3.7 Sign for all changes you make.
- 20.3.8 Give reasons for any changes made in the mark sheet.
- 20.3.9 If there is evidence of shoddy marking of a question(s) in the sample selected, the moderator has to report such observation and has to re-mark the entire scripts in that particular question(s).
- 20.3.10 For any further clarification with regard to your assignment, you may consult any NBAA officials.
- 20.3.11 The Board shall accredit and monitor all accounting programmes offered by recognized training institutions in the country.
- 20.3.12 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.
- 20.3.13 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.
- 20.3.14 An existing institution enjoying Board's exemption which fails to comply with the Exemption Accreditation regulations, its exemption status shall be withdrawn.
- 20.3.15 A new institution applying for Board's exemption which fails to comply with the Exemption Accreditation regulations, its application shall be rejected.
- 20.3.16 The Board shall accredit and monitor all the approved Tuition Providers which conduct review classes to candidates preparing for the Board's examinations.
- 20.3.17 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.
- 20.3.18 A Tuition Provider who fails to comply with Tuition Provider's Registration Guidelines shall be de-registered.
- 21.0 CONDUCTING EXAMINATIONS DURING PUBLIC HOLIDAYS
The Board, shall ensure that the examinations are not conducted during public holidays. However, if there is or are unforeseeable events during the examination week, the examinations shall be conducted as planned.

22.0 TRANSITIONAL ARRANGEMENTS

22.1. 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 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.

The following categories of candidates' examination status have been considered in the Conversion Scheme

22.1.2 Candidates who passed a level

Candidates who had passed a level, 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.

22.1.3 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.

22.1.4 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.

22.1.5 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.

22.1.6 Institutional Qualifications considered for exemption from parts of the Board's examinations

22.1.7 In recognition of prior learning the Board has accredited a number of institutional programmes and grant exemption as indicated below:-

22.1.8. 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)

22.1.9 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)

- 22.1.10 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.

23.0 PROCEDURE FOR RELEASE OF PROVISIONAL EXAMINATION RESULTS

- 23.2.1 The Education and Publications Committee shall pass and declare the provisional examination results pending approval by the Governing Board;
- 23.2.2 Disclosure of the provisional examination results shall be made by the Committee not later than four weeks after the end of the examinations;
- 23.2.3 If there is any candidate who has not been satisfied with the provisional results or having any query shall be required to forward the case to the Board in writing in a prescribed form within five days after the release of the provisional results.
- 23.2.4 The provisional results shall be supported with relevant reports concerning the compilation process which shall also be deliberated upon and approved by the Committee including: -
- (i) The examination results booklets showing the candidacy registration, name, gender, institution attended, grades and verdicts for each candidate in a respective examination level;
 - (ii) The reports that show the analysis of the candidates who:
 - a. registered for the examinations,
 - b. sat or absent,
 - c. cleared their respective levels,
 - d. partially passed
 - e. failed,
 - f. qualified for the award of prizes
 - g. qualified for the award of certificates
 - h. their grades have been withdrawn after failing to complete their examination levels within the prescribed period of time
 - i. remained with only one chance to complete their levels;
 - j. the performance of the training institutions and tuition providers;
 - (iii) The report on the performance of the training institutions and tuition providers;
 - (iv) Examiners' Report showing the analysis of performance in each subject, examiners comments and recommendations as well as institutional performance; and
 - (v) The report showing the analysis of educational background for the candidates who qualified for the award of CPA(T) certificates.
- 23.2.5 The provisional results of candidates in every examination, arranged in a manner as prescribed by the Board, shall be released by the Executive Director through NBAA website, email, online MEMS accounts, media and

other approved sources/means soon after the Education and Publications Committee meeting.

- 23.2.6 Provided that the results shall not be regarded as final until they are reviewed and approved by the Governing Board
- 23.2.7 The results shall be published, showing only the candidate's examination number (for identification) and the letter grade obtained in the examination; Provided that with regard to Candidate information system, an individual candidate will be able to see his/her name.
- 23.2.8 The format of the provisional marks shall correspond to the format of releasing the results after approval of the Board;
- 23.2.9 The results shall not be released to candidates who are being investigated under the Board's examination offences prescribed under the Second Schedule of these Bylaws;
- 23.2.10 No candidate shall have a right of access to the scripts, once submitted to the Board after the end of each examination.

FOURTH SCHEDULE

(Made under paragraphs 3, 10, 45, 47 and 49)

FEES

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

Accountants and Auditors (Training and Examinations)

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		ATEC II	Application Processing Fee - TZS. 20,000.00 REG. FEE - TZS. 30,000.00 EXEMP.-TZS. 45,000.00 SASF - TZS. 40,000.00 Total TZS. 135,000.00
		FOUNDATION LEVEL	Application Processing Fee - TZS. 20,000.00 REG. FEE - TZS. 60,000.00 EXEMP.-TZS. 115,000.00 SASF - TZS. 75,000.00 Total TZS.270,000.00
		INTERMEDIATE LEVEL	Application Processing Fee - TZS. 20,000.00 REG. FEE - TZS. 60,000.00 EXEMP.-TZS. 215,000.00 SASF- TZS. 75,000.00
			Total TZS.370,000.00
6.	Annual Subscription Fees	ATEC Professional	TZS.40,000.00 TZS.75,000.00
7.	Preparation of Transcript (per examination level)	ATEC Professional	TZS.40,000.00 TZS.45,000.00
8.	Preparation letter of Recommendation (per examination level)	ATEC Professional	TZS.20,000.00
9.	Loss/renewal of ID fee	ATEC and Professional	TZS.30,000.00

Accountants and Auditors (Training and Examinations)

GN. NO. 486 (Contd.)

10.	Certification of certificate	ATEC and Professional	TZS.25,000.00
11.	Statement of result fee	ATEC Professional	TZS.20,000.00
12.	Graduation fee	CPA/CPA Equivalent & IPSAs	TZS.120,000.00
		ATEC	TZS.70,000.00
13.	Review Application Fee (per subject)	ATEC Professional Diploma/Certificate	TZS.180,000.00
14	Appeal Application fee		TZS.500,000.00
15	Late Lodgment fee of an appeal		TZS. 800,000.000
16.	Search fee	ATEC Professional Diploma/Certificate	TZS.30,000.00

Accountants and Auditors (Training and Examinations)

GN. NO. 486 (Contd.)

17.	Convocation Fee	All Graduates	TZS.30,000.00												
18.	Late collection of certificates	All levels	TZS.50,000.00@ exceeding six months after graduation												
19.	Mid-session examinations	Foundation Intermediate Final	TZS.450,000.00 TZS.500,000.00 TZS.550,000.00												
20.	Late return of graduation gown per day		TZS. 20,000 for every exceeding day (7 days after graduation day)												
21.	Non Citizens		To be charged twice [the rate pegged in US \$] except in mid-session examinations												
22.	<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"> <thead> <tr> <th>Form of payment</th> <th>May exam</th> <th>November exam</th> </tr> </thead> <tbody> <tr> <td>Payment without penalty</td> <td>1 January - 15 March</td> <td>1 July- 15 September</td> </tr> <tr> <td>Payment with 50% penalty</td> <td>16 March - 30 March</td> <td>16 September - 30 September</td> </tr> <tr> <td>Payment with 100% penalty</td> <td>1 April - 15 April</td> <td>1 October - 15 October</td> </tr> </tbody> </table>			Form of payment	May exam	November exam	Payment without penalty	1 January - 15 March	1 July- 15 September	Payment with 50% penalty	16 March - 30 March	16 September - 30 September	Payment with 100% penalty	1 April - 15 April	1 October - 15 October
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Dar es Salaam,
22nd May, 2023

SYLVIA SHAYO TEMU,
*Chairman of the National Board of
Accountants and Auditors*