



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**

**PUBLIC ACCOUNTANTS EXAMINATIONS BOARD
of the
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF
UGANDA
RELEASE OF AUGUST 2025 EXAMINATIONS RESULTS
MONDAY, 22 SEPTEMBER 2025**

The President,
The Vice President,
Members of Council,
Members of PAEB,
Staff of the Secretariat,
Members of the Press,
Ladies and Gentlemen.

1.0 INTRODUCTION

On behalf of the Public Accountants Examinations Board (PAEB), I take the opportunity to welcome you this morning to the release of the August 2025 examinations results for the CPA(U) course. PAEB's plan is to run three (3) examinations diets annually in May/ June, August and November/ December. For the year 2025, we released the results for the May diet in June, and today, we are releasing the results for the August diet. We are hopeful that we shall live to release the results for the December diet in January, 2026. Mr President, I wish to assure the public that we are well on course as per our plans for 2025 examinations.

1.1 ATD COURSE REMINDER

The Board wishes to remind the continuing students on the Accounting Technicians Diploma (ATD) course that the December 2025 diet is the last examination diet for the course at ICPAU. This implies that, come 2026, no ATD examinations will be conducted by PAEB. All ATD students who will not have completed will be informed of the modalities for transferring to the Uganda Vocational and Technical Assessment Board (UVTAB) examinations regime before the end of this year.

2.0 HIGHLIGHTS ON OTHER ACTIVITIES

Before moving to the details of the results, I would like to highlight some other activities that the Board has undertaken to date.

2.1 TRAINING OF TRAINERS WORKSHOP

We conducted a training of trainers workshop from 17 – 18 July 2025. This was in a way a follow-up activity of the masterclass in pedagogy that we conducted last year. Mr President, this is one of the Board's interventions in trying to improve the quality of teaching of the students pursuing our courses. I hereby take the opportunity to remind our recognised tuition providers that we shall be conducting the training of trainers workshops every year.

2.2 MASTERCLASSES

We conducted the second and final masterclass for Foreign Accountancy Qualifications (FAQ) holders between 21 – 25 July, 2025. The class was attended by 61 students and all of them successfully completed the class. Details are attached to this

report (Appendix 2). This includes three (3) of the five (5) students who were unsuccessful in last year's class.

We have processed all the information regarding the masterclass and are now ready to communicate the results to the students. As we communicate the good news to them, we would like to call upon them to apply for membership and join our effort of developing the accountancy profession for excellence and sustainable impact.

2.3 STUDENT ENGAGEMENT

We continue to engage students as one of the interventions to address student performance in the various subjects of our courses. Our engagement activities are largely virtual and free of charge.

Two (2) student engagement activities have been held since the release of the May diet examinations results. The first was, held on 29 July 2025 and the second one was held on 30 July 2025.

We have organised more engagement activities early next month (October) for students preparing for the December examinations. We encourage all students intending to sit the December examinations to attend.

In a bid to help students prepare themselves better, we conducted briefing sessions immediately before the kickoff of the August diet examinations. The briefing sessions were held on 19 and 20 August 2025. Allow me to remind the students that we shall run similar sessions in the runup to the December examinations, the details of which shall be communicated in the due course.

3.0 ABOUT THE AUGUST 2025 EXAMINATIONS

The August 2025 Examinations were conducted between Monday 25 – Friday 29 August 2025 in Kampala only.

A total of 4,249 candidates sat for various papers representing a slight reduction of 152 (or 3.5%) compared to the 4,401 who sat in August 2024.

4.0 EXAMINATIONS RESULTS

4.1 Candidate performance in individual subjects was as follows:

		August 2025			August 2024		
	Subjects	Total candidates	Passes		Total candidates	Passes	
			No.	%		No.	%
Level I							
1	Financial Accounting	429	235	54.8	510	101	19.8
2	Economics & Entrepreneurship	49	45	91.8	67	61	91.0
3	Quantitative Techniques	667	132	19.8	964	328	34.0
4	Management & Information Systems	60	54	90.0	47	41	87.2
5	Business & Company Law	140	93	66.4	129	82	63.6
6	Cost & Management Accounting	195	81	41.5	291	141	48.5
	Average for Level I	1,540	640	41.6	2,008	754	37.5
Level II							
7	Financial Reporting	661	349	52.8	554	128	23.1
8	Financial Management	440	65	14.8	442	37	08.4
9	Auditing Ethics & Assurance	477	214	44.9	553	226	40.9
10	Management Decision & Control	435	218	50.1	397	93	23.4
11	Taxation	334	188	56.3	237	145	61.2
	Average for Level II	2,347	1,034	44.1	2,183	629	28.8
Level III							
12	Advanced Financial Reporting	489	119	24.3	451	40	8.9
13	Public Financial Management	349	108	30.9	326	79	24.2
14	Strategy Governance & Leadership	245	52	21.2	229	164	71.6
15	Advanced Financial Management	457	68	14.9	377	34	09.0
16	Audit Practice & Assurance	289	37	12.8	249	77	30.9
17	Advanced Taxation	187	69	36.9	107	55	51.4
	Average for Level III	2,016	453	22.5	1,739	449	25.8
Level IV							
18	Integration of Knowledge	184	86	46.7	191	64	33.5
	Totals	6,087	2,213	36.4	6,121	1,896	31.0

The average pass rate was 36.4% compared to 31.0% for the August 2024 diet, implying a slight improvement of 5.4% from the August 2024 diet. Generally, there were some significant improvements at Levels 2 and 4 of 15.3% and 13.2%, respectively and some slight improvements at Level 1 of 4.1%.

There were some notable variations: for instance, there were significant improvements in Paper 7 - Financial Reporting (29.7%), Paper 10 Management Decision and Control (26.7%) and Paper 12 - Advanced Financial Reporting (15.4%).

The story at Level 3 was a bit different, for there was a decline by 3.3%. Notably, there were significant declines in Paper 3 - Quantitative Techniques (14.2%), Paper 14 - Strategy, Governance and Leadership (50.4%), Paper 16 - Audit Practice and Assurance (18.1%) as well as Paper 17 - Advanced Taxation (14.5%). We shall deal with some of the causes of the decline in the performance of the affected papers in the forthcoming student engagement activities due in October.

A total of 4,249 candidates sat the August 2025 examinations, of which 2,436 (or 57.3%) were female and 1,813 (or 42.7%) were male. They presented a total of 6,087 scripts out of which 3,422 (or 56.2%) were by female candidates and 2,665 (or 43.8%) were by male candidates.

2,213 of the total 6,087 scripts registered passes, representing an overall pass rate of 36.4.0%, which was slightly better than the 31.0% for the August 2024 diet.

A further analysis of the gender distribution shows that 1,278 of the 3,422 scripts presented by female candidates registered passes representing a pass rate of 37.3% for female candidates. Likewise, 935 of the 2,665 scripts

presented by male candidates registered passes representing a pass rate of 35.1% for male candidates.

In terms of passing papers on the first attempt, we observed that at Level 1, 311 of the 640 passes (or 48.4%) were on first attempt, at Level 2, those passing on first attempt were 294 of 1034 scripts (or 28.4%).

At Levels 3 and 4, the corresponding passes on first attempt were 132 of 453 scripts (or 29.1%) and 46 of the 86 scripts (or 53.5%), respectively.

In terms of age, 330 (or 14.9%) of the total 2,213 registered passes were scored by candidates in the age bracket of 18–24 years, 905 (40.9%) by candidates in the age bracket of 25–29 years, 613 (27.7%) by candidates in the age bracket of 30–34 years and 247 (11.2%) by candidates in the age bracket of 35–39 years. The remaining 118 (5.3%) of the passes were scored by candidates of 40 years and above. What is significant to note here is that the bulk of the passes, that is 1,518 of the 2,213 registered passes (or 68.6%) were scored by candidates in the age bracket of 25–34 years. We thus encourage individuals to start on the CPA(U) course early enough.

The top candidates per subject are as follows:

Paper	Subject	Name
Level I		
1	Financial Accounting	Esher Treasure Kirabo
2	Economics & Entrepreneurship	Umarah Nakyambadde
3	Quantitative Techniques	Conrab Mark Oroma
4	Management & Information Systems	Zion Rubarema
5	Business & Company Law	Bolton Atusasire
6	Cost & Management Accounting	Melinda Edinah Kabalisa
Level II		
7	Financial Reporting	Adrine Asingwire
8	Financial Management	Christine Karungi
9	Auditing Ethics & Assurance	Allan Marvin Namooni
10	Management Decision & Control	Mercy Priscilla Kwaga
11	Taxation	Raymond Kimbugwe
Level III		
12	Advanced Financial Reporting	Joel Ayiko
13	Public Financial Management	Josephine Kirabo
14	Strategy Governance & Leadership	Sheilla Ainembabazi
15	Advanced Financial Management	Hope Naijuka
16	Audit Practice & Assurance	Phionah Nalwanga
17	Advanced Taxation	Debrah Mamanzi
Level IV Integration of Knowledge - Paper 18		
(a)	Best Female Student	Gloria Ngabirombo
(b)	3 rd Top Student	Lillian Akugizibwe
(c)	2 nd Top Student	Gloria Ngabirombo
(d)	Top Student	Allan Senfuma

We noted that female candidates took up most of the top positions. Specifically, fourteen (14) (or 66.7%) of the 21 top positions were taken by female candidates and the remaining seven (7) (or 33.3%) were taken by male candidates.

Regarding course completion, we registered an increase of 17 students compared to the 80 students who completed the course in the August 2024 diet. Of the 97 students who completed the course 57 (58.7%) are female and 40 (41.2%) are male.

The cumulative number of students who have completed the CPA course has now reached 5,580.

The list of finalists is attached as Appendix 1.

5.0 CLOSING REMARKS

PAEB congratulates all the candidates who passed their examination papers, the top candidates in the various subjects and those who have completed the CPA course.

The Board sincerely thanks the examiners, invigilators, security officials, and all service providers as well as the Secretariat team for their contribution to the success of the August 2025 examinations diet.

It is now my honour and privilege to invite you, Mr President, to release the August 2025 examinations diet results.

**CPA NANCY AMUGE OWINO
CHAIRPERSON, PAEB**

Appendix 1: List of August 2025 CPA Finalists

S/N	Reg. No.	Name	Gender
1	CP/07519	Diana Nakandi	Female
2	CP/11285	Robert Muhumuza	Male
3	CP/11318	Milliah Asasiirwe	Female
4	CP/12913	Aggrey Munaabo	Male
5	CP/13483	Micheal Tumusiime	Male
6	CP/14184	Flavia Nakaweesi	Female
7	CP/14505	Judith Lanyero	Female
8	CP/14814	Lawrencia Nneka	Female
9	CP/14833	Dezilanta Walugembe	Female
10	CP/15233	Mumia Tugume	Female
11	CP/15726	Lillian Akugizibwe	Female
12	CP/16949	Shamim Nalwoga	Female
13	CP/17593	Jacqueline Nansamba	Female
14	CP/18755	Salama Nakku Mirembe	Female
15	CP/19246	Isaac Mugenyi Kagoro	Male
16	CP/19252	Harriet Mbwali	Female
17	CP/19629	Agnes Akatuhabwa	Female
18	CP/19687	Pascazia Nasuwa	Female
19	CP/19915	Jackie Ndagire	Female
20	CP/20277	Ronald Muhumuza	Male
21	CP/20394	Benna Nakito	Female
22	CP/20654	Ronald Ssemaganda	Male
23	CP/20690	Hajarah Zawedde	Female
24	CP/20793	Duncan Bulega	Male
25	CP/21261	Robert Nuwamanya	Male
26	CP/21293	Ritah Nankya	Female
27	CP/21765	Sharif Kivumbi	Male
28	CP/21983	Jackie Nassejje	Female
29	CP/22041	Diana Susan Kyomuhangi	Female

S/N	Reg. No.	Name	Gender
30	CP/22174	Martha Elizabeth Kisakye	Female
31	CP/22192	Lydia Nalukwago	Female
32	CP/22585	Tracy Nanseera	Female
33	CP/22686	Daphine Twinamatsiko	Female
34	CP/23086	Sunday Brenda Anek	Female
35	CP/23135	Emmanuel Muwanika	Male
36	CP/23197	Vincent Odongkara	Male
37	CP/23553	Muzamilu Walugembe	Male
38	CP/23569	Modester Gloria Wasagali	Female
39	CP/23577	Judith Ndolere	Female
40	CP/23643	Ezera Aturinda	Male
41	CP/23720	Sophia Nabulya	Female
42	CP/23855	Diana Ikiriza	Female
43	CP/24239	Adellah Atukwase	Female
44	CP/24253	George William Kasiita	Male
45	CP/24255	Jamira Koose	Female
46	CP/24434	Georgia William Namukanda	Female
47	CP/24478	Josephine Adongo	Female
48	CP/24726	Avernus Oyebazibwe	Female
49	CP/24924	Isaac Asaasira	Male
50	CP/25469	Emmanuel Mutatiina	Male
51	CP/25618	Constant Jox Owor	Male
52	CP/25972	Geofrey Muzeyi	Male
53	CP/26840	Nestori Kwesiga	Male
54	CP/27042	Muhebwa Karamugire	Male
55	CP/27157	Timothy Munduni	Male
56	CP/27897	Shalom Zaninka	Female
57	CP/27975	Hakim Ssebunya	Male
58	CP/28506	Robert Ssendawula	Male
59	CP/28572	Immaculate Nakiberu	Female

S/N	Reg. No.	Name	Gender
60	CP/28689	Veronica Mbabazi	Female
61	CP/29021	Hidaaya Mansoor	Female
62	CP/29306	Catherine Lutalo Nalunkuma	Female
63	CP/29764	Jackson Kkonde	Male
64	CP/29848	Johnson Musoke	Male
65	CP/29891	John Matovu	Male
66	CP/30028	Robert Mugisa	Male
67	CP/30062	Simon Peter Ssengendo	Male
68	CP/30132	Josephat Aheebwa	Male
69	CP/30144	Dianah Nabawanuka	Female
70	CP/30261	Racheal Komujuni	Female
71	CP/30351	Bridget Agaba Kyogabirwe	Female
72	CP/30411	Eriya Baryamwijuka	Male
73	CP/30486	Yasin Muhindi	Male
74	CP/30498	Daniel Mwesigwa	Male
75	CP/30986	Lawrence Mwanje	Male
76	CP/31093	Maria Kyomukama	Female
77	CP/31106	Shamim Nantongo	Female
78	CP/31485	Oliver Nabwire	Female
79	CP/31614	Anthony Tumwebaze	Male
80	CP/31830	Brian Kayitare	Male
81	CP/31900	Christine Akugizibwe	Female
82	CP/32430	Hellen Nabaigwa	Female
83	CP/32594	Adam Ssendagire	Male
84	CP/32669	Apophia Tumwekwase	Female
85	CP/32917	Daisy Nancy Nyandiro	Female
86	CP/32993	Beatrice Sharon Kanyunyuzi	Female
87	CP/33055	Gloria Nalwaniko	Female
88	CP/33160	Allan Senfuma	Male
89	CP/33185	Mansuur Muwereza	Male

S/N	Reg. No.	Name	Gender
90	CP/34060	Constance Ochwo	Female
91	CP/34226	Shamirah Nantege	Female
92	CP/34301	Gloria Ngabirombo	Female
93	CP/38288	Anita Ampaire Aine	Female
94	CP/39227	Josephine Kirabo	Female
95	CP/39391	Peter Edwin Waibi	Male
96	CP/39625	Winifred Apolot	Female
97	CP/40052	Jude Francis Kisekka	Male

Appendix 2: List of 2025 FAQ (CPA-U) Finalists

No.	Reg. No.	Name	Gender
1	FA/00044	Judith Kibalama Mwebe	Female
2	FA/00058	Nelson Timothy Natima	Male
3	FA/00061	Martin Anthony Nsubuga	Male
4	FA/00066	Ali Oloka	Male
5	FA/00091	Faith Atim Okema	Female
6	FA/00092	Maureen Evelyn Nalunga Lore	Female
7	FA/00093	Kabuye Catherine Nanfuka	Female
8	FA/00094	Margaret Nyachwo	Female
9	FA/00095	Francis Mutebi	Male
10	FA/00096	Samuel Oketayot	Male
11	FA/00097	Juliet Hilda Bwekembe	Female
12	FA/00098	Ayub Mulumba	Male
13	FA/00099	Gerald Ssali	Male
14	FA/00100	Allan Mbaziira	Male
15	FA/00101	Jackson Lukwiya	Male
16	FA/00102	Patience Constance Wabomba	Female
17	FA/00103	Kemeni Pierre	Male
18	FA/00104	Divine Samba Mofor	Male
19	FA/00105	Joseph Mugabi Mwangala	Male
20	FA/00106	Irene Rosette Sserunkuuma	Female
21	FA/00107	Ronald Oloya	Male
22	FA/00108	Raymond Byarugaba	Male
23	FA/00109	John Sekyeru Ddegeya	Male
24	FA/00110	Mark Raphael Kayigwa	Male
25	FA/00111	Lisa Ariyo	Female

No.	Reg. No.	Name	Gender
26	FA/00112	Isaac Mpoza	Male
27	FA/00113	Justus Kabi Ssenkumba	Male
28	FA/00114	Olive Katatumba	Female
29	FA/00115	Paulah Joyce Nabunya	Female
30	FA/00116	Faith Okwi	Female
31	FA/00117	Callist Habaasa	Male
32	FA/00118	Kate Tracy Turyakira	Female
33	FA/00119	Andrew Timothy Muhenda	Male
34	FA/00120	Richard Happy	Male
35	FA/00121	Anita Nantale	Female
36	FA/00122	Trushal Shantilal Charoliya	Male
37	FA/00123	Alex Tumwebaze	Male
38	FA/00124	Joab Nyakaana	Male
39	FA/00125	Vincent Kadaala	Male
40	FA/00126	Noela Beyaraaza	Female
41	FA/00127	Benson Mwesigwa	Male
42	FA/00128	Doreen Sanyu Namugumya	Female
43	FA/00129	Michael Rowland Ssekikubo	Male
44	FA/00130	Bruce Ntege	Male
45	FA/00131	Phillip George Kunobwa	Male
46	FA/00132	Julius Wejuli	Male
47	FA/00133	Patrick Okiria	Male
48	FA/00134	Hudson Bunya	Male
49	FA/00135	Christopher Sserunkuma	Male
50	FA/00136	Samuel Kabugo	Male
51	FA/00137	Micheal Ssemwogerere	Male
52	FA/00138	Robert Jjagwe	Male

No.	Reg. No.	Name	Gender
53	FA/00139	Emmanuel Nsubuga	Male
54	FA/00140	Siima Karuhanga Sabiti	Female
55	FA/00141	George Deogratius Chaiga	Male
56	FA/00142	Clare Ann Mukasa	Female
57	FA/00143	Sophie Kayemba	Female
58	FA/00144	Taremwa Julius Kateeba	Male
59	FA/00145	Diana Ssali	Female
60	FA/00146	Christine Manina	Female
61	FA/00147	Mcleen Ruth Berunga	Female