



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**

**PUBLIC ACCOUNTANTS EXAMINATIONS BOARD
of the
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF
UGANDA
RELEASE OF AUGUST 2026 EXAMINATIONS RESULTS
MONDAY, 14 SEPTEMBER 2026**

The President,
The Vice President,
Members of Council,
Members of The Public Accountants Examinations Board,
Staff of the Secretariat,
Members of the Press,
Ladies and Gentlemen.

1.0 INTRODUCTION

On behalf of the Public Accountants Examinations Board (PAEB) and on my own behalf, I take this opportunity to welcome you to the release of the August 2026 examinations results for the CPA (U) course. This is the second examination diet for the year 2026, the first one being May 2026 whose results were released in June 2026. The third and last examination diet for this year will be in December 2026 with the release of its results in January 2027.

Mr. President and all members present, I wish to assure you, our candidates, stakeholders and the general public that the

Examinations Board remains committed to the implementation of the 2026 examination calendar within the time frames already communicated.

Before I present the details of the August 2026 examination results, I would like to highlight some of the interventions undertaken by the Board to support candidates' preparations for exams so as to improve examination performance.

2.0 HIGHLIGHTS ON OTHER ACTIVITIES

2.1 STUDENT ENGAGEMENT

PAEB in collaboration with the institute secretariat, continues to conduct student engagement initiatives as part of its interventions to improve examination performance. These engagements are conducted virtually, are flexible in time segments and are offered free of charge.

The first phase of the 2026 student engagement programme was conducted in March 2026, while additional engagement activities will commence in October 2026 ahead of the December 2026 examinations.

To support candidates in their preparation for the August 2026 examinations, briefing sessions were conducted immediately before the commencement of the examination diet on 20 and 21 August 2026. Similar briefing sessions will be conducted ahead of the December 2026 examinations, and the details will be communicated in due course. We have observed marked improvement in the performance of students who have participated in these engagements and therefore encourage all students intending to sit for the December 2026 examinations to take advantage of these sessions. PAEB is looking into additional remedies to support student preparation to ensure improved

pass rates for the CPA course and these will be communicated as and when ready.

2.2 ENGAGEMENT WITH TUITION PROVIDERS

I would also like to recognize the important role played by tuition providers and thank them for all the effort invested in supporting candidate success. PAEB commits to actively collaborate with tuition providers in ensuring quality tuition for the CPA course. Accordingly, a specialised virtual workshop attended by 70 tuition providers was conducted on 7 August 2026 to provide guidance on the teaching of audit-related papers which had consistently shown a trend of poor performance. The same will be conducted for other subjects that display the same trend of poor performance. During the engagement, we also shared findings from a research done on factors affecting performance in CPA core subjects. We hope that the continuous monitoring, evaluation and engagement with tuition providers will greatly enhance student performance in the subsequent sittings.

I therefore call for the active participation of all students in the periodic surveys that PAEB will be conducting from time to time to aid in these performance improvement initiatives.

2.3 ABOUT THE AUGUST 2026 EXAMINATIONS

The August 2026 examinations were conducted from Monday, 24 to Friday, 28 August 2026, in Kampala.

A total of 4,675 candidates sat for various papers, representing an increase of 426 candidates (10.03%) compared to the 4,249 candidates who sat in August 2025.

PAEB acknowledges an incident that occurred during the examination of CPA Paper 18 - Integration of Knowledge that led to the delayed commencement of the exam at the designated centre which was scheduled to commence at 9:00 a.m. on 26 August 2026, commenced at 11:00 a.m. The events leading to this unfortunate incident were unforeseen and totally out of our control.

On behalf of the Public Accountants Examinations Board, I would like to sincerely apologise to the affected candidates and all stakeholders for the inconvenience caused. We appreciate the exceptional display of patience and cooperation by the affected candidates which enabled us navigate the challenge and have the examination proceed successfully.

The Board has taken note of the incident has committed to finding lasting solutions to ensure as much as possible that such incidents do not occur.

2.4 STUDENT CONCERNS RAISED IN THE MEDIA

I would also like to address a CPA student petition on exam fairness, marking and retaking costs that featured in the tabloid media at the end of August 2026. I would like to state that neither PAEB nor the ICPAU Secretariat have formally received this complaint. While some of the issues raised in the petition beg for redress, they cannot be accorded the attention they deserve unless they go through the formal prescribed structures of ICPAU. I therefore encourage all students to forward their concerns directly through the formal channels prescribed by the ICPAU. PAEB commits to maintaining open and constructive engagement with all stakeholders in ensuring that matters

brought to its attention are amicably and speedily addressed and feedback communicated accordingly.

3.0 EXAMINATIONS RESULTS

Having addressed these matters, I will now proceed to present the August 2026 examination results.

First, I would like to congratulate our candidates for the August 2026 examination diet, and more so those who sat and passed the final paper 18 on Integration of Knowledge.

A total of 4,675 candidates sat the August 2026 examinations compared to 4,249 in August 2025, representing a 10.03% increase.

A total of 6,711 examination scripts were presented of which 2,281 registered passes. 3,890 (57.9%) of the total scripts presented were for female candidates, while 2,821 (42.1%) were for male candidates.

The average pass rate at the August 2026 sitting was 34.0%, compared to 36.4% in the August 2025 diet, representing a decline of 2.4 percentage points.

There was significant improvement at Levels 1 and 4, with increases of 8.3 and 18.6 percentage points, respectively. Level 3 recorded a marginal decline of 0.3 percentage points, while Level 2 declined by 9.4 percentage points.

3.1 OVERALL EXAMINATION PERFORMANCE

The performance of Candidate in the individual subjects is presented in the table below:

		August 2026			August 2025		
	Subjects	Total candidates	Passes		Total candidates	Passes	
			No.	%		No.	%
Level I							
1	Financial Accounting	419	241	57.5	429	235	54.8
2	Economics & Entrepreneurship	42	27	64.3	49	45	91.8
3	Quantitative Techniques	676	263	38.9	667	132	19.8
4	Management & Information Systems	49	41	83.7	60	54	90.0
5	Business & Company Law	158	100	63.3	140	93	66.4
6	Cost & Management Accounting	212	104	49.1	195	81	41.5
	Average for Level I	1,556	776	49.9	1,540	640	41.6
Level II							
7	Financial Reporting	427	175	41	661	349	52.8
8	Financial Management	520	81	15.6	440	65	14.8
9	Auditing Ethics & Assurance	609	241	39.6	477	214	44.9
10	Management Decision & Control	424	162	38.2	435	218	50.1
11	Taxation	393	164	41.7	334	188	56.3
	Average for Level II	2,373	823	34.7	2,347	1,034	44.1
Level III							
12	Advanced Financial Reporting	622	81	13	489	119	24.3
13	Public Financial Management	375	104	27.7	349	108	30.9
14	Strategy Governance & Leadership	257	77	30	245	52	21.2
15	Advanced Financial Management	530	70	13.2	457	68	14.9
16	Audit Practice & Assurance	474	147	31	289	37	12.8
17	Advanced Taxation	305	89	29.2	187	69	36.9
	Average for Level III	2,563	568	22.2	2,016	453	22.5
Level IV							
18	Integration of Knowledge	219	114	52.1	191	64	33.5
	Totals	6,711	2,281	34.0	6,087	2,213	36.4

3.2 EXAMINER FEEDBACK:

Despite the improvements recorded at some levels, a number of subjects continue to present challenges to candidates. Examiners' reports indicate inadequate preparation of candidates, recurring weaknesses in the

application of technical knowledge, examination technique and interpretation of question requirements. Candidates are therefore encouraged to carefully review examiners' comments and actively participate in the student support activities organized by the Institute.

In terms of first-attempt performance, 732 (32.1%) of the 2,281 passes were registered by candidates sitting papers for the first time.

In terms of age, candidates aged 25-29 years accounted for the largest proportion of passes, followed by those aged 30-34 years. The distribution was as follows:

25-29 years age group	927 passes (41%)
30-34 years age group	653 passes (29%)
35-39 years age group	327 passes (14%)
18-24 years age group	205 passes (9%)
40 years and above age group	169 passes (7%)

3.3 TOP PERFORMING STUDENTS:

Mr. President and all members present, I would like now to recognise, congratulate and present to you the candidates who emerged as the top performers in the various subjects.

Paper	Subject	Name
Level I		
1	Financial Accounting	Denis Wandera
2	Economics & Entrepreneurship	Musa Kato Ssetenda
3	Quantitative Techniques	Elizabeth Nabuduwa
4	Management & Information Systems	Emmanuel Dongo
5	Business & Company Law	Ali Ssebugenyi
6	Cost & Management Accounting	Julius Regan Kiguru
Level II		
7	Financial Reporting	Moreen Ruth Aliba
8	Financial Management	Noreen Nanyombi
9	Auditing Ethics & Assurance	Bridget Ninshaba
10	Management Decision & Control	James Kirunda
11	Taxation	Edward Ssekiziyivu
Level III		
12	Advanced Financial Reporting	Louis Chelangat
13	Public Financial Management	John Tumusiime
14	Strategy Governance & Leadership	Jacqueline Alituha
15	Advanced Financial Management	Erasmus Natumanya
16	Audit Practice & Assurance	Sarah Alungat
17	Advanced Taxation	Gerald Sebandeke
Level IV Integration of Knowledge - Paper 18		
(a)	Best Female Student	Samali Favour Nawankambo
(b)	3 rd Top Student	Mary Nakawooya
(c)	2 nd Top Student	Phionah Nalwanga
(d)	Top Student	Samali Favour Nawankambo

The overall top student was also the best-performing female student. Of the 21 top positions, male candidates occupied 11 (52.4%), while female candidates occupied 10 (47.6%).

A total of 130 students completed the CPA (U) course, compared to 97 students in the August 2025 examinations diet, representing an increase of 33 students in comparison.

Of the 130 students who completed the course, 69 (53.1%) were female and 61 (46.9%) were male.

The cumulative number of students who have completed the CPA course now stands at 5,806.

The list of finalists is attached as Appendix 1.

4.0 CLOSING REMARKS

PAEB congratulates all candidates who passed their examination papers, the top-performing candidates in the various subjects and, in particular, the 130 students who have completed the CPA course.

The Board sincerely thanks the examiners, invigilators, security officials, service providers and the Secretariat team for their contribution to the successful conduct of the August 2026 examinations.

It is now my honour and privilege to invite you, Mr. President, to release the results of the August 2026 examination diet.

**CPA NANCY AMUGE OWINO
CHAIRPERSON, PAEB**

Appendix 1: List of August 2026 CPA Finalists

S/N	Reg. No.	First name	Other name	surname	Gender
1	03044	Patricia		Ayupo	Female
2	03839	Joan	Kampikaho	Asiimwe	Female
3	04710	Prossy		Namuyombya	Female
4	04942	Jacinta		Nakavuma	Female
5	05135	Irene		Namyalo	Female
6	CP/06114	Nuub	Jackie	Kawala	Female
7	CP/06866	Annet		Nansamba	Female
8	CP/07808	Hanifa		Nanteza	Female
9	CP/07881	Michael		Cherop	Male
10	CP/08536	Hanifa		Nakiyemba	Female
11	CP/08816	David		Kusiima	Male
12	CP/10036	Sumayiya		Namuyiga	Female
13	CP/10591	Filder		Apiyo	Female
14	CP/11236	Beatrice		Ndagire	Female
15	CP/11626	Agnes		Tuheirwe	Female
16	CP/12900	Samuel		Kateregga	Male
17	CP/12994	Pius		Bekunda	Male
18	CP/13094	Laban	Jeremiah	Chelangat	Male
19	CP/13334	Faizo		Ngobi	Male
20	CP/13614	Esther		Nalubega	Female
21	CP/13652	Wesley	Mosley	Obote	Male
22	CP/13810	Saadi		Kasadha	Male
23	CP/14078	Edwin		Mwinemugisha	Male
24	CP/14137	Brian		Tumwesige	Male
25	CP/14293	Anthony		Kiiza	Male
26	CP/14321	Christine		Achom	Female
27	CP/14741	Joseph		Tuhame	Male
28	CP/14799	Sarah		Natukwasa	Female
29	CP/15572	Mary		Auyat	Female

S/N	Reg. No.	First name	Other name	surname	Gender
30	CP/16124	Pascal		Bukenya	Male
31	CP/16242	Lydia		Akia	Female
32	CP/16950	Kasimu		Mugaya	Male
33	CP/17062	Mary		Nakawooya	Female
34	CP/17087	Micheal		Bugembe	Male
35	CP/17110	Amid		Arima	Male
36	CP/17177	Rebecca		Bituli	Female
37	CP/17264	Favour	Samali	Nawankambo	Female
38	CP/17416	Charles		Mugoya	Male
39	CP/17724	Samuel		Kabira	Male
40	CP/18267	Winfred		Mbeiza	Female
41	CP/18762	Daphine		Atukwase	Female
42	CP/18811	Moses	Kayogoza	Twinomujuni	Male
43	CP/18814	Simon		Besigye	Male
44	CP/18851	Rhona		Nyamwiza	Male
45	CP/19312	Mildred		Nuwamanya	Female
46	CP/19726	Michael	Paul	Egessa	Male
47	CP/20625	Imelda		Kaijukyo	Female
48	CP/21062	Aaron		Kareu	Male
49	CP/21390	Evaristo		Kamberaho	Male
50	CP/21835	Brian		Mutegyeki	Male
51	CP/21847	Maria Concepta		Naalinya	Female
52	CP/22307	Nickson		Bahitya	Male
53	CP/22992	Catherine		Karunga	Female
54	CP/23685	Sarah	Sitenda	Naluyiga	Female
55	CP/23795	Mbabazi	M	Owomugisha	Male
56	CP/23823	Phionah		Nalwanga	Female
57	CP/24750	Ronah		Aturinde	Female
58	CP/24831	Edinah		Atuhair	Female
59	CP/25170	Shumayiya		Nalutaaya	Female

S/N	Reg. No.	First name	Other name	surname	Gender
60	CP/25288	Bob	Wilfred Ruyondo	Kagoro	Male
61	CP/25358	Lauben		Nsonobe	Male
62	CP/25438	Samuel	Sunday	Kyambadde	Male
63	CP/25515	Andrew		Arinaitwe	Male
64	CP/25584	Sarah		Abonyo	Female
65	CP/25698	Solomon		Asherura	Male
66	CP/25781	Josephine		Nampala	Female
67	CP/25951	Elizabeth		Amanya	Female
68	CP/26120	Jane	Frances	Namagembe	Female
69	CP/26181	Fina		Nakabanda	Female
70	CP/26460	Okello Andrew		Nomwesigwa	Male
71	CP/26545	Bonita		Namara	Female
72	CP/27168	Beatrice		Nyadoi	Female
73	CP/27257	Mariam		Namulindwa	Female
74	CP/27491	John		Kambarara	Male
75	CP/27508	James		Kabunga	Male
76	CP/27563	Basil Dominic		Wacha	Male
77	CP/27785	Henry		Sempebwa	Male
78	CP/28033	Esther		Babirye	Female
79	CP/28460	Andrew		Bahati	Male
80	CP/28666	Justus		Kayunga	Male
81	CP/29289	Tumwine		Simon Peter	Male
82	CP/29302	Arthur		Wasswa	Male
83	CP/29350	Apophia		Akiiza	Female
84	CP/29386	Susan		Namatovu	Female
85	CP/29465	Micheal		Mukaya	Male
86	CP/29523	Cephas		Naijuka	Female
87	CP/29543	Mariam		Naluko	Female
88	CP/29932	Lukia		Namutebi	Female
89	CP/29947	Samantha		Atukunda	Female

S/N	Reg. No.	First name	Other name	surname	Gender
90	CP/30000	Julius		Okiria	Male
91	CP/30069	Nicholus		Asiimwe	Male
92	CP/30241	Safinah		Namutebi	Female
93	CP/30576	Isabella		Ainebyoona	Female
94	CP/30631	Timothy		Lukananso	Male
95	CP/30801	Arther		Hope	Male
96	CP/30812	Godfrey		Okello	Male
97	CP/30958	Allan	Paul	Musungu	Male
98	CP/31077	Polly		Atwiine	Male
99	CP/31186	Faith		Arikiriza	Female
100	CP/31205	Angella		Nakitto	Female
101	CP/31465	Flavia		Nawenja	Female
102	CP/31726	Nicholas	Oscar	Kiyemba	Male
103	CP/31881	Charles		Kabonge	Male
104	CP/32618	Patricia		Atim	Female
105	CP/32872	Tonny		Mwesigwa	Male
106	CP/33356	Victor	Edrine	Baguma	Male
107	CP/33537	Gloria		Namulawa	Female
108	CP/33763	Jerry	Owuor	Ocitti	Male
109	CP/34094	Rhoda	Mirembe	Nannono	Female
110	CP/34231	Molly		Ninsima	Female
111	CP/34245	Amandah		Akankunda	Female
112	CP/34821	Racheal		Kampiire	Female
113	CP/34999	Nicholas	Luboshe	Shibuta	Male
114	CP/35071	Zacharia		Malual	Male
115	CP/35735	Allan		Opyene	Male
116	CP/35833	Bridget		Aber	Female
117	CP/36315	Nitinbhai	Unadkat	Nihar	Male
118	CP/36342	Debrah		Mamanzi	Female
119	CP/36854	Robert	Silvest	Kayima	Male

S/N	Reg. No.	First name	Other name	surname	Gender
120	CP/38061	Ruth		Kemigisa	Female
121	CP/38499	Barbara		Atwiine	Female
122	CP/38986	Margaret		Namulondo	Female
123	CP/39197	Shrutika	Rohit	Loya	Female
124	CP/39254	Rachael		Nabbona	Female
125	CP/40417	Sheilah		Irunkunda	Female
126	CP/41112	Frances	Kanyike Aogon	Nakkazi	Female
127	CP/41412	Isaac		Wokorach	Male
128	CP/41432	William		Kigenyi	Male
129	CP/41575	Damali		Kalanzi	Female
130	CP/42366	Linda		Bara	Female