

**PUBLIC ACCOUNTANTS EXAMINATIONS BOARD
of the
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF
UGANDA
RELEASE OF JUNE 2022 EXAMINATIONS RESULTS
TUESDAY, 5 JULY 2022**

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 Public Accountants Examinations Board (PAEB) and on my own behalf, I wish to welcome you to the release of results for the June 2022 examinations diet. This is the second of the planned four (4) diets of PAEB's 2022 examinations year calendar, the first one having been March, while the third and fourth being September and December respectively.

As you are aware, PAEB introduced a 4th (March) diet in 2021 to enable students recover lost time due to effects of the COVID-19 pandemic. This necessitated some adjustments in the dates of the pre-COVID-19 examinations diets; that is May to June, August to September and November to December to leave sufficient time between the diets to enable students prepare themselves.

2.0 EXAMINATIONS RESULTS

The examinations were conducted from Monday 13—Friday 17 June 2022 at the seven (7) examinations centres; that is Arua, Fort Portal, Gulu, Kampala, Mbale, Mbarara and Nkozi.

There were 4,940 candidates who attempted the June 2022 examinations compared to 4,162 in December 2021 and 4,238 in October 2021.

2.1 ACCOUNTING TECHNICIANS DIPLOMA (ATD) EXAMINATIONS RESULTS

There were 138 candidates who sat for the June 2022 examinations compared to 126 in December 2021.

Performance in the individual subjects is as follows:

		June 2022			December 2021		
	Subjects	Total candidates	Passes		Total candidates	Passes	
			No.	%		No.	%
Level 1							
1	Business Accounting	40	14	35.0	17	9	52.9
2	Business Communication	26	23	88.5	8	8	100.0
3	Business Mathematics & Statistics	32	22	68.8	14	5	35.7
4	Principles of Law	32	19	59.4	9	34	66.7
5	Economics	32	24	75.0	7	6	26.9
Level 2							
6	Introduction to Management Accounting	33	12	36.4	27	12	44.4
7	Law of Business Associations	15	6	40.0	23	16	69.6
8	Information Systems	14	12	85.7	18	16	88.9
9	Business Management	22	13	59.1	19	12	63.2

		June 2022			December 2021		
	Subjects	Total candidates	Passes		Total candidates	Passes	
			No.	%		No.	%
Level 3							
10	Financial Accounting	28	20	71.4	30	18	60.0
11	Principles of Taxation	49	8	16.3	26	6	23.1%
12	Entrepreneurship	24	22	91.7	16	9	56.3
13	Principles of Auditing	33	7	21.2	23	7	30.4
	Totals	380	202	53.2	256	131	51

The average pass rate has improved slightly from 51.0% in December 2021 to 53.2% this sitting.

In terms of gender, out of the 202 passes registered, (48.5%) were by female and 104 (51.5%) by male candidates.

Additionally, 147 (72.8%) of the passes were on first attempt of the respective papers.

In terms of age, 125 (61.9%) of the passes were scored by candidates in the age bracket of 18—24 years and 54 (26.7%) by candidates in the age bracket of 25—29 years. The remainder 23 (11.4%) were by candidates above 29 years.

The top candidates, per subject, are as tabulated hereunder:

Paper	Subject	First Name	Surname	Other Name
Level 1				
1	Business Accounting	Dianah	Turyahabwe	
2	Business Communication	Patricia	Makame	Naddunga
3	Business Mathematics & Statistics	Fortunate	Akabeera	
4	Principles of Law	Anthony	Bazil	Okori
5	Economics	Daniel	Mugume	

Paper	Subject	First Name	Surname	Other Name
Level 2				
6	Introduction to Management Accounting	Hassan	Sserunjoji	
7	Law of Business Associations	Bright	Mugarura	
8	Information Systems	Joanita	Kisaakye	
9	Business Management	Carolynne	Nabukyalo	
Level 3				
10	Financial Accounting	Edwin	Bwogi	
11	Principles of Taxation	Henry	Kivumbi	
12	Entrepreneurship	Daniel	Oburu	
13	Principles of Auditing	Grace	Asingwire	

6 (46.2%) of the top candidates are female and 7 (53.8%) are male.

8 students completed the ATD course compared to 10 in December 2021. Of the 8 students, 5 (62.5%) are female and 3 (37.5%) are male.

The cumulative number of students who have completed the Accounting Technicians course is now 1,808.

The list of finalists is attached (see Appendix 1).

The Board congratulates those who have completed the ATD course as well as those who have scored highly in the various subjects

2.2 CERTIFIED TAX ADVISOR (CTA) EXAMINATIONS RESULTS

There were 86 candidates who sat for the June 2022 examinations compared to 62 in December 2021 and 72 in October 2021.

Performance in the individual subjects is as follows (next page):

		June 2022			December 2021		
	Subjects	Total candidates	Passes		Total candidates	Passes	
			No.	%		No.	%
Level 1							
1	Principles of Accounting	1	0	0.00	3	2	66.7
2	Business Law	-	-	-	-	-	-
3	Principles of Taxation	1	0	0.00	-	-	-
4	Managerial Economics & Public Finance	2	2	100.0	-	-	-
Level 2							
5	Business Accounting	3	2	66.7	3	2	66.7
6	Value Added Tax	26	9	34.6	13	1	7.7
7	Customs & Excise	19	18	94.7	15	11	73.3
8	Income Tax	42	14	33.3	26	1	3.8
Level 3							
9	Tax Audits Investigations & Ethics	18	11	61.1	5	3	60.0
10	EAC & International Tax	26	5	19.2	22	2	9.1
11	Tax Practice	12	6	50.0	7	3	42.9
	Totals	150	67	44.7	94	25	26.6

The average pass rate has improved significantly from 26.6% in December 2021 to 44.7% this sitting.

In terms of gender, out of the 67 passes registered, 19 (28.4%) were by female and 48 (71.6%) by male candidates.

Additionally, 48 (71.6%) of the registered passes were on first attempt of the respective papers.

In terms of age, 16 (23.9%) of the passes were scored by candidates in the age bracket of 18—24 years and 21 (31.3%) by candidates in the age bracket of 25—29 years. The rest 30 (44.8%) were by candidates above 29 years of age.

The top candidates, per subject, are as tabulated hereunder (next page):

Paper	Subject	First Name	Surname	Other Name
Level 1				
1	Principles of Accounting			
2	Business Law			
3	Principles of Taxation			
4	Managerial Economics & Public Finance	Mading	Thuch	Agok
Level 2				
5	Business Accounting	Juliet	Namyalo	Esther
6	Value Added Tax	Alex	Ssendege	
7	Customs & Excise	Elliot	Anyait	
8	Income Tax	Robert	Ssesanga	
Level 3				
9	Tax Audits Investigations & Ethics	Edith	Namusoke	
10	EAC & International Tax	Juliet	Namuyomba	Kiwanuka
11	Tax Practice	Isaac	Ayweka	

3 (37.5%) of the top candidates are female and 5 (62.5%) are male.

4 students completed the CTA course this June 2022 sitting compared to 2 in December 2021. Of the 4 students, 1 (25.0%) is female and 3 (75.0%) are male.

The cumulative number of students who have completed the CTA course is now 67.

The list of finalists is attached (see Appendix 2).

2.3 CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA (CPA) EXAMINATIONS RESULTS

There were 4,716 candidates who sat for the June 2022 examinations compared to 3,974 in December 2021 and 4,026 in October 2021.

Performance in the individual subjects is as follows (next page):

		June 2022			December 2021		
	Subjects	Total candidates	Passes		Total candidates	Passes	
			No.	%		No.	%
Level 1							
1	Financial Accounting	964	549	57.0	653	336	51.5
2	Quantitative Techniques	1084	255	23.5	792	154	19.4
3	Economic Environment	69	39	56.5	38	23	60.5
4	Business Law	166	123	74.1	140	97	69.3
5	Business Management & information Systems	73	59	80.8	61	44	72.1
6	Taxation	239	172	72.0	139	72	51.8
7	Cost & Management Accounting	258	174	67.4	138	44	31.9
Level 2							
8	Financial Reporting	450	64	14.2	375	195	52.0
9	Advanced Taxation	838	334	39.9	696	114	16.4
10	Financial Management	449	118	26.3	356	94	26.4
11	Management Decision & Control	423	166	39.2	326	88	27.0
12	Auditing & Professional Ethics & Values	339	145	42.8	351	191	54.4
Level 3							
13	Advanced Financial Reporting	560	75	13.4	500	99	19.8
16	Public Sector Accounting & Reporting	476	157	33.0	459	201	43.8
15	Business Policy & Strategy	188	108	57.4	164	87	53.05
16	Advanced Financial Management	406	198	48.8	359	163	45.4
17	Auditing & Other Assurance Services	281	36	12.8	348	73	21.0
Level 4							
18	Integration of Knowledge	213	105	49.3	157	74	47.1
	Totals	7476	2877	38.5	6052	2149	35.5

The average pass rate has improved slightly from 35.5% in December 2021 to 38.5% this sitting.

In terms of gender, out of the 2,877 passes registered, 1,589 (55.2%) were by female candidates and 1,288 (44.8%) are male candidates.

Additionally, 1,911 (66.4%) of the passes were on first attempt of the various papers.

In terms of age, 436 (15.2%) of the passes were scored by candidates in the age bracket of 18—24 years and 1,259

(43.8%) by candidates in the age bracket of 25—29 years. The remaining 1,182 (41.0%) were by candidates above 29 years of age.

The top candidates, per subject, are as tabulated hereunder:

Paper	Subject	First Name	Surname	Other Name
Level 1				
1	Financial Accounting	Joan	Nalule	
2	Quantitative Techniques	Sharon	Nanyonjo	
3	Economic Environment	Collins	Turyahikayo	
4	Business Law	Edward	Iga	
5	Business Management & information Systems	Shadia	Babirye	
6	Taxation	Edson	Tusubira	
7	Cost & Management Accounting	Babra	Ayebazibwe	
Level 2				
8	Financial Reporting	Edgar	Bananuka	
9	Advanced Taxation	Micheal	Mukaya	
10	Financial Management	Joan	Kamusiime	
11	Management Decision & Control	Hope	Fokushaba	
12	Auditing & Professional Ethics & Values	Margaret	Nalubowa	
Level 3				
13	Advanced Financial Reporting	Abdallatifu	Musoke	
16	Public Sector Accounting & Reporting	Dick	Twinomujuni	Christian
15	Business Policy & Strategy	Deborah	Acore	Luciyamoi
16	Advanced Financial Management	Robert	Kalema	
17	Auditing & Other Assurance Services	Sharifah	Nabatte	
Level 4 Integration of Knowledge - Paper 18				
	Best female student	Ronoline	Nuwagaba	
	3 rd top student	Ronoline	Nuwagaba	
	2 nd student	Omar	Ajobe	
	Top student	Isaac	Odong	

9 (50.0%) of the top candidates are female and 9 (50.0%) are male.

We are pleased to announce that 134 students completed the CPA course in the June 2022 sitting compared to 112 in

December 2021. Of the 134 students, 68 (50.7%) are female and 66 (49.3%) are male.

The cumulative number of students who have completed the CPA course now stands at 4,589.

The list of finalists is attached (see Appendix 3).

3.0 CLOSING REMARKS

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

The Board also wishes to remind students of the remaining two diets of examinations in September and December this year. The Board advises students to make adequate preparations and not to just make appearances at examinations venues. It is adequate preparation rather than making an appearance that earns one a pass.

Finally, the Board sincerely thanks the examiners, moderators, markers, security teams, invigilators, the other service providers and the Secretariat for their enormous contribution to the success of ICPAU's examinations scheme in general and the June 2022 examinations in particular.

It is now my humble honour and privilege to invite you, Mr. President, to release the June 2022 examinations results.

CPA GEOFFREY BYAMUGISHA
CHAIRPERSON, PAEB

Appendix 1: List of ATD Finalists

No.	Reg. No.	First Name	Surname	Other Names	Gender
1	AT/04488	Godfrey	Obol		Male
2	AT/04567	Joel	Waloya		Male
3	AT/04581	Aidha	Nakiwate		Female
4	AT/04686	Michael	Kayongo		Male
5	AT/04758	Devotah	Kangabe		Female
6	AT/04764	Yvette	Kababiito		Female
7	AT/04774	Jenipher	Achieno		Female
8	AT/04786	Grace	Asingwire		Female

Appendix 2: List of CTA Finalists

No.	Reg. No.	First Name	Surname	Other Names	Gender
1	CT/00011	Lawrence	Murindwa		Male
2	CT/00230	Juliet	Namuyomba	Kiwanuka	Female
3	CT/00260	Joshua	Mugisha	Kevin	Male
4	CT/00302	Najib	Kasole		Male

Appendix 3: List of CPA Finalists

No.	Reg. No.	First Name	Surname	Other Names	Gender
1	00635	Proscovia	Nangobi	Night	Female
2	01978	Johnson	Kaigo		Male
3	03688	Denis	Musoke		Male
4	03699	Phillip	Obuya		Male
5	CP/05861	Naboth	Byamugisha		Male
6	CP/07756	Omar	Ajobe		Male
7	CP/08040	Peter	Olinga		Male
8	CP/08391	Lawrence	Lutaaya		Male
9	CP/08633	Dennis	Kakeeto		Male
10	CP/08853	Swabura	Nabawanga	Mariam	Female
11	CP/09166	Andrew	Changha		Male
12	CP/09172	Lazaro	Masiko		Male
13	CP/09555	Fred	Ahimbisibwe		Male
14	CP/09561	Joel	Wandira		Male
15	CP/10296	Frederick	Agaba		Male
16	CP/10394	Jenefer	Ayot		Female
17	CP/10474	Daphne	Asiimwe		Female
18	CP/11032	Allen	Buganzi		Female
19	CP/11043	Munyolo	Onyango	Kennedy	Male
20	CP/11157	Sharifa	Nassali		Female
21	CP/11291	Justus	Musimenta		Male
22	CP/11351	Yolamu	Kisule		Male
23	CP/11448	Annah	Natamba		Female
24	CP/11538	Joshua	Atukunda		Male
25	CP/11781	Rogers	Tumusiime	Baptist	Male
26	CP/11797	Ritah	Nankonzi		Female
27	CP/12289	Bagorogoza	Tusasirwe		Female

No.	Reg. No.	First Name	Surname	Other Names	Gender
28	CP/12630	Macklean	Kusasira		Female
29	CP/12745	Godfrey	Ziraye		Male
30	CP/12749	Natal	Alege		Male
31	CP/12785	Tomasi	Asindu		Male
32	CP/12810	Samuel	Irudukunda		Male
33	CP/12812	Joseph	Mugyenyi		Male
34	CP/12984	Saviour	Gumoshabe		Female
35	CP/13423	Rose	Ariye		Female
36	CP/13822	Joyce	Mwebaza		Female
37	CP/14139	Bright	Lasiati		Male
38	CP/14162	Amir	Kibwami		Male
39	CP/14421	Anyango	Imurang	Evelyn	Female
40	CP/14575	Jonathan	Kizito		Male
41	CP/14809	Jacqueline	Mugamba		Female
42	CP/15149	Yusuf	Ogole		Male
43	CP/15272	Ronaline	Nuwagaba		Female
44	CP/15324	Olivious	Assimwe		Female
45	CP/15513	Mosier	Masaba	Maimuna	Female
46	CP/15834	Richard	Kizito Ngeze		Male
47	CP/15940	Mugizi	Busingye		Female
48	CP/15979	Jimmy	Mukalazi		Male
49	CP/16005	Sulainah	Nankindu		Female
50	CP/16881	Mark	Ssempijja		Male
51	CP/16930	Richard	Wafula		Male
52	CP/17016	Mable	Nakagolo		Female
53	CP/17124	Clare	Nkaheebwa		Female
54	CP/17189	Jesca	Nakuya		Female
55	CP/17224	Ronnie	Mugisa		Male

No.	Reg. No.	First Name	Surname	Other Names	Gender
56	CP/17232	Patrick	Mpiima		Male
57	CP/17382	Stella	Kajobe		Female
58	CP/17394	Jafali	Bwambale		Male
59	CP/17525	Kakuru	Nasasira	Pheonah	Female
60	CP/17770	Hilder	Komugisha		Female
61	CP/17846	Moses	Abuce		Male
62	CP/17852	Hafsa	Ngoyan		Female
63	CP/18094	Priscilla	Nankabirwa		Female
64	CP/18126	Lule	Nassiwa	Doreen	Female
65	CP/18239	Jane	Babirye		Female
66	CP/18366	Olivia	Karungi Tendo		Female
67	CP/18394	Diana	Lyaka		Female
68	CP/18539	Eva	Katurebe	Hope	Female
69	CP/19271	Susan	Agenorwot		Female
70	CP/19382	Dorothy	Agaba		Female
71	CP/19495	Atukunda	Owangye		Male
72	CP/19511	Mayi	Nannono		Female
73	CP/19854	Robin	Alwato		Female
74	CP/20003	Brenda	Kyomugisha		Female
75	CP/20202	Ronnie	Nyanzi		Male
76	CP/20216	Kantu	Tinkamanyire	Angella	Female
77	CP/20393	Horace	Muhabuzi		Male
78	CP/20473	Ritah	Atikoro		Female
79	CP/20601	Caroline	Namiyingo		Female
80	CP/21076	Lydia	Nassuna	Nina	Female
81	CP/21087	Lilian	Achen		Female
82	CP/21182	Hillary	Luku	Cyrus	Male
83	CP/21309	Michael	Mukasa	George	Male

No.	Reg. No.	First Name	Surname	Other Names	Gender
84	CP/21414	Peter	Ddumba		Male
85	CP/21575	Gladys	Nassali		Female
86	CP/21579	Yasin	Mbaziira		Male
87	CP/21795	Phiona	Namuli		Female
88	CP/21862	Glorious	Turinawe		Female
89	CP/21898	Phionah	Alupo		Female
90	CP/22110	Teddy	Naluggwa		Female
91	CP/22187	Owen	Achungwire		Male
92	CP/22419	Okullo	Achan	Bredan	Female
93	CP/22486	Robinah	Nabiteme	Ruth	Female
94	CP/22500	Solomon	Ahabyona		Male
95	CP/22623	Ilankunda	Bakunzi		Female
96	CP/22634	Philip	Ahabwe		Male
97	CP/22672	Baker	Jjingo		Male
98	CP/22683	Isaac	Odong		Male
99	CP/23098	Godwin	Ampaire		Male
100	CP/23146	Tomson	Ochare		Male
101	CP/23429	John	Mwesige		Male
102	CP/23767	Crescent	Mwetware		Male
103	CP/23807	Ritah	Nakirya		Female
104	CP/23817	Yvonne	Migisha		Female
105	CP/23836	Graham	Mbalirwa	Hakeem	Male
106	CP/24227	Rehema	Nansubuga		Female
107	CP/24319	Mahulo	Kezabu	Moureen	Female
108	CP/24463	Mwesigwa	Ngobi	Elijah	Male
109	CP/24568	Racheal	Nayebare		Female
110	CP/24903	Alfred	Okumu		Male
111	CP/24962	Frances	Amase	Jane	Female

No.	Reg. No.	First Name	Surname	Other Names	Gender
112	CP/25186	Linda	Namajja	Joan	Female
113	CP/25332	Patrick	Sekyanzi		Male
114	CP/25571	Jannet	Nagadya	Majjorie	Female
115	CP/26113	Twaha	Bigwa	Ismail	Male
116	CP/27312	William	Thembo		Male
117	CP/27333	Noah	Jjuuko		Male
118	CP/27475	Magdalene	Babirye		Female
119	CP/28148	Mastula	Nankya	Ndibalekera	Female
120	CP/28243	Shanice	Amutuhair		Female
121	CP/28268	Wagaba	Namulondo	Barbara	Female
122	CP/28302	Lynette	Atuhair		Female
123	CP/28847	Owen	Tusiime		Male
124	CP/29017	Edward	Mutema		Male
125	CP/29028	Ambrose	Opolot		Male
126	CP/29110	Jackie	Kuteesa		Female
127	CP/29139	Samuel	Mwembe		Male
128	CP/29147	Patrick	Byakatonda		Male
129	CP/29438	Richard	Sabwe		Male
130	CP/30164	Eunice	Nalukenge		Female
131	CP/30729	Jonathan	Mutebi		Male
132	CP/30802	Angela	Areeba		Female
133	CP/31109	Milton	Maate		Male
134	CP/31224	Proscovia	Nabicu		Female