

**KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD**

**T00867**

**T2941139107**

**This is to certify that**

***Joshua Oyaro Otieno***

**Reg. No. *ATC/12449***

**passed the**

**Accounting Technicians Certificate  
Examination**

**held in**

***June Nineteen Ninety Four***

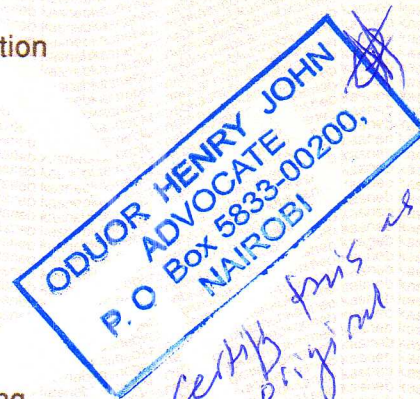
**having satisfied the examiners in the following subjects**

**Intermediate Level**

**Book-keeping and Accounts  
Commercial Knowledge and Communication  
Business Statistics  
Office Organisation and Practice  
Elements of Law**

**Final Level**

**Financial Accounting  
Auditing  
Cost Accounting and Budgeting  
Elements of Taxation  
Introduction to Electronic Data Processing**



**Official Seal**

**Secretary**