

KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD

T19770

T220012129171

This is to certify that

Bernard Walubengo Mwela

Reg. No. *ATC/12510*

passed the

**Accounting Technicians Certificate
Examination**

held in

December Two Thousand and One

having satisfied the examiners in the following subjects

Intermediate Level

Foundations of Accounting
Business Studies
Business Statistics
Office Administration
Elements of Law

Final Level

Financial Accounting
Auditing
Cost Accounting
Taxation
Introduction to Information Technology

PROF. PETER ANYANGA WASAMBA
ADVOCATE
P105/21412/22
P.O. Box 1817-00100, NAIROBI-KENYA

Certified by

[Signature]