

REPUBLIC OF KENYA



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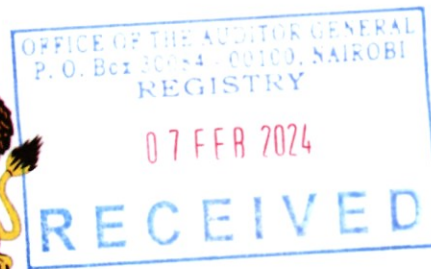
THE AUDITOR-GENERAL

ON

KENYA SCHOOL OF LAW

**FOR THE YEAR ENDED
30 JUNE, 2023**





THE KENYA SCHOOL OF LAW

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

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1. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS

A: Acronyms and Abbreviations

ATP	Advocates Training Programme
CEO	Chief Executive Officer
CHRP	Certified Human Resource Professional
CLE	Council of Legal Education
CPD	Continuous Professional Development
HELB	Higher Education Loans Board
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KISM	Kenya Institute of Supplies Management
KSL	Kenya School of Law
OAG	Office of the Auditor General
PFM	Public Finance Management
PPE	Property Plant & Equipment
PTP	Paralegal Training Programme

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year - Means the prior period.

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2. KEY KENYA SCHOOL OF LAW INFORMATION AND MANAGEMENT

a) Background information

The Kenya School of Law is a state corporation established under section 3 of the Kenya School of Law Act, 2012. The Act establishes the School as a public legal education provider responsible for the provision of professional legal training as an agent of the Government.

The School's main campus is located in Karen, Nairobi with a satellite campus located in the Central Business District. A Board of Directors governs the School, which is responsible for the general policy and strategic direction.

b) Principal Activities

Vision

A centre of excellence in professional legal training, research and consultancy.

Mission Statement

To offer practical training for the professional development of lawyers and other professionals, and to undertake research, and consultancy in the public and private sectors for promotion of the rule of law and good governance.

Core functions of the School

- Training of advocates for entry into the legal profession,
- Continuing professional legal development,
- Provision of Para-legal training,
- Provision of specialized and customized legal training in the public service, and
- Offering consultancy and research services

Core Values

- Integrity
- Excellence
- Customer Oriented

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- Team-work and Partnership
- Competence and Professionalism
- Transparency and Accountability
- Equity

c) Key Management

The School's day-to-day management is under the Director/Chief Executive Officer and Secretary to the Kenya School of Law Board. The Board of Directors exercise oversight role of policy formulation. The other key management of the School comprises of Assistant Directors and Heads of Departments.

d) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Responsibility	Name of the staff
1	Director/Chief Executive Officer	Dr. Henry K. Mutai
2.	Assistant Director, Continuous Professional Development (CPD)	Mr. Isaac Kuloba
3.	Assistant Director, Advocates Training Programme (ATP)	Ms. Anna Konuche
4.	Assistant Director, Human Resource & Administration	Mr. John Malombe
5.	Principal Human Resource Officer	Ms. Lucia Lulu
6.	Principal Accountant	CPA Ruth G. Gichuki
7.	Principal Internal Auditor	CPA Fredrick Abea
8.	Principal Supply Chain Management Officer	Ms. Mariam Ali Mahmud
9.	Principal Officer, Academic Services	Mr. Fredrick Muhia
10.	Paralegal Training Programme Coordinator	Ms. Anastasia Otieno
11.	Principal Librarian	Ms. Agnes Mwai
12.	Principal Legal Officer	Ms. Pauline Mbuthu

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e) Fiduciary Oversight Arrangements

The Board of Directors who carry out the oversight duties through the Board Committees holds the fiduciary oversight arrangements of the School. These committees are Finance and General Purposes, charged with the responsibilities of budgetary planning, budget approval and procurement plans. It also provides policy guidance on implementation of Finance, Human Resources and Information strategies. Audit, Governance and Risk Management Committee is a statutory committee whose responsibilities include evaluating the adequacy of the existing Governance and Risk management systems and processes to ensure sound financial procedures and accountability. The Academic Affairs Committee, which develops legal training policies and programmes to meet domestic market requirements and to comply with international best practices, develops policies and strategies for managing Kenya School of Law examinations, provides guidelines and advises the government on matters pertaining to legal training. The School has also set up a Corruption Prevention Committee whose membership comprises of key management staff.

f) The Kenya School of Law Headquarters

Langata South Road, Karen

P.O. Box 30369 - 00100

Nairobi, Kenya

g) The Kenya School of Law Contacts

Telephone: (254) 020 – 2699581/2/3/4/5/6.

E-mail: lawschool@ksl.ac.ke

Website: www.ksl.ac.ke

DROPPING ZONE

No. 8, Embassy House

Basement Floor Room 8

Harambee Avenue, - Opposite Harambee Annex,

Nairobi

h) The Kenya School of Law Bankers

1) Barclays Bank of Kenya

Corporate Branch

Barclays Plaza

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P.O BOX 4661 – 0100

Nairobi, Kenya

2) Equity Bank of Kenya

Supreme Branch

Karen

Nairobi, Kenya

3) Co-operative Bank of Kenya

Karen Branch

P.O Box 24644-00502

Karen, Kenya

i) Independent Auditors

Auditor - General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084 GPO 00100

Nairobi, Kenya

j) The Kenya School of Law Principal Legal Advisor

The Attorney General

State Law Office


Harambee Avenue

P.O. Box 40112 City Square 00200

Nairobi, Kenya

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3. THE KENYA SCHOOL OF LAW BOARD MEMBERS

Board Member's photo, name, and role	Key qualifications and work experience
 <p>Prof. Joseph Mworira Wamutitu Chairperson KSL Board of Directors September 2021 to present</p>	<ul style="list-style-type: none"> ❖ Associate Professor – Egerton University ❖ Dean Faculty of Education, and Community Development Studies, Department of Curriculum, Instruction and Educational Management - Egerton University. ❖ Doctor of Philosophy (Ph. D) – Banaras University - India ❖ Masters of Education (M.Ed.) – Kenyatta University ❖ Bachelor of Education (B.Ed.) - Kenyatta University <p>Appointment Date: 28th October, 2021</p>
 <p>Hon. Lady Justice Pauline Nyamweya JA, FCI Arb Member Representing Chief Justice, Republic of Kenya</p>	<ul style="list-style-type: none"> ❖ Judge of the Court of Appeal of Kenya ❖ Lecturer - Faculty of Law, University of Nairobi ❖ Deputy Secretary – The Constitution of Kenya Review Commission ❖ Secretary – The Capital Markets Tribunal ❖ Member – Advisory Team to the Kenya Government's Governance, Justice, Law and Order Sector Programme (GJLOS) ❖ Fellow of the Chartered Institute of Arbitrators ❖ Master of Laws (LLM) - University of Cambridge, UK ❖ Bachelor of Laws (LL. B) – The University of Nairobi. <p>Appointment Date: 21st July, 2015</p>

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Prof. Michael Nyongesa Wabwile Ph.D.
Member
Representing University Law Lecturers in
Kenya



- ❖ Founding Dean School of Law - Egerton University
- ❖ Associate Professor - School of Law, Egerton University
- ❖ Practicing Advocate and Elected Member - Advocates' Disciplinary Tribunal
- ❖ Executive Director - Association of Child and Family Lawyers of Kenya
- ❖ Quality Auditor - Commission for University Education, Kenya
- ❖ Quality Auditor - Inter-University Council for East Africa
- ❖ Fellow, Cambridge Commonwealth Society
- ❖ Doctor of Philosophy (PhD) in Law - University of Leicester, UK
- ❖ Master of Laws (LL.M.) - University of Cambridge UK
- ❖ Bachelor of Laws (LL. B) – The University of Nairobi.
- ❖ Post-Graduate Diploma in Law - Kenya School of Law
- ❖ Upcountry Representative Law Society of Kenya

Appointment Date: 20th March, 2021

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 <p>Mrs. Emily Chweya Member Representing State Law Office and Department of Justice</p>	<ul style="list-style-type: none"> ❖ Chief State Counsel, OAG & DOJ ❖ Post graduate Diploma in Law - Kenya School of Law. ❖ Bachelor of Laws (LL. B) – The University of Nairobi <p style="text-align: right;">Appointment Date: 1st October, 2013</p>
 <p>FCPA Geoffrey M Malombe HSC Member Representing the National Treasury</p>	<ul style="list-style-type: none"> ❖ Ag. Director, National Assets and Liabilities Department ❖ Master of Arts in International Studies, University of Nairobi ❖ Master of Business Administration (Finance Option), University of Nairobi ❖ Bachelor of Science in Agricultural Economic, Egerton University ❖ Certified Public Accountant and member, Institute of certified Public accountants Kenya (ICPAK) <p style="text-align: right;">Appointment Date: 1st August 2022</p>
 <p>CS. Jacqueline A.O. Manani, Member Representing the Law Society of Kenya</p>	<ul style="list-style-type: none"> ❖ Director, Legal Services - Public Service Commission (PSC) ❖ Master of Laws (LL.M) - University of London ❖ Bachelor of Laws (LL. B) – Moi University ❖ Post Graduate Diploma in Law - Kenya School of Law ❖ Member - Institute of Certified Public Secretaries of Kenya (ICPSK) <p style="text-align: right;">Appointment Date: 22nd May, 2021</p>

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 <p>Ms. Catherine Ochanda, Member Representing State Law Office and Department of Justice</p>	<ul style="list-style-type: none"> ❖ Chief State Counsel, OAG & DOJ ❖ Master of Laws (LL.M) in Advanced Legislative Studies - University of London ❖ Bachelor of Laws (LL. B) - The University of Nairobi ❖ Post Graduate Diploma in Law - Kenya School of Law <p style="text-align: right;">Appointment Date: 24th October, 2016</p>
 <p>Dr. Henry Kibet Mutai, Director/CEO & Secretary Kenya School of Law Board</p>	<ul style="list-style-type: none"> ❖ Director and CEO - Kenya School of Law ❖ Advocate - High Court of Kenya ❖ Doctor of Philosophy (Ph.D.) - University of Melbourne ❖ Master of Laws (LL.M) - University of Melbourne ❖ Master of Laws (LL.M) - Temple University, US ❖ Bachelor of Laws (LL.B) – The University of Nairobi ❖ Post graduate Diploma in Law - Kenya School of Law <p style="text-align: right;">Appointment Date: 26th March, 2018</p>

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4. MANAGEMENT TEAM

Key manager's photograph, name and key professional/academic qualifications	Responsibility
<p>1. Dr. Henry Kibet Mutai</p>  <p>Doctor of Philosophy (Ph.D.), Master of Laws (LL.M), Postgraduate Diploma in Law, Bachelor of Laws (LL.B)</p>	<p>Director/ Chief Executive Officer & Secretary, Kenya School of Law Board</p> <p>Appointment Date: 26th March, 2018</p>
<p>2. Mr. Isaac Simiyu Kuloba</p>  <p>Master of Laws (LL.M), Postgraduate Diploma in Law, Bachelor of Laws (LL.B)</p>	<p>Assistant Director, Continuing Professional Development /Projects & Research</p> <p>Appointment Date: 1st October, 2017</p>
<p>Ms. Anna Konuche</p>  <p>Master of Laws (LLM), Postgraduate Diploma in Law, Bachelor of Laws (LLB)</p>	<p>Assistant Director, Advocate Training Programme</p> <p>Appointment Date: 7th November, 2017</p>

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<p>Mr. John Malombe</p>  <p>Executive MBA, Post Graduate Diploma (HRM), Post Graduate Diploma (ED.), Bachelor of Arts (Sociology) Member, IHRM</p>	<p>Assistant Director, Human Resource & Administration</p> <p>Appointment Date: 15th October, 2019</p>
<p>CHRP Lucia Lulu</p>  <p>Master of Business Administration (HR), Bachelor of Science - International Business Administration (Management) Diploma from the Institute for the Management of Information Systems (IMIS) Certified Human Resource Professional (K) Member, IHRM</p>	<p>Principal Human Resource Officer</p> <p>Appointment Date: 2nd August, 2019</p>

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<p>CPA Ruth G. Gichuki</p>  <p>Master of Business Administration (MBA, Finance), Bachelor of Commerce, Certified Public Accountant (K), Member, ICPAK, AWAK.</p>	<p>Principal Accountant</p> <p>Appointment Date: 1st July, 2019</p>
<p>CPA Fredrick Abea</p>  <p>Master of Business Administration (Finance) Bachelor of Business Management, Certified Public Accountant (K), Diploma in Accounts, Member, ICPAK & IIA(K)</p>	<p>Principal Internal Auditor.</p> <p>Appointment Date: 30th August 2019</p>
<p>Ms. Mariam A. Mahmud</p>  <p>MSc in Procurement and Logistic, Bachelor of Commerce, Member, Chartered IPS -(UK) and KISM</p>	<p>Principal Supply Chain Management Officer</p> <p>Appointment Date: 3rd October 2016</p>

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Mr. Fredrick Muhia



Master of Business Administration,
Bachelor of Business Administration,
Bachelor of Arts in Leadership and Management
Bachelor of Laws
Diploma in Technical Education,
Diploma in Personnel Management & Industrial
Relations

Principal Officer, Academic Services

Appointment Date: 1st May 2010

Ms. Anastasia Otieno



Master of Laws (LL.M),
Postgraduate Diploma in Law,
Bachelor of Laws (LL.B),

Principal Lecturer

Paralegal Studies Programme Coordinator

Appointment Date: 2nd August, 2019

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<p>Ms. Agnes Mwai</p>  <p>Masters in Library & Information Science, Bachelor of Education (Arts)</p>	<p>Principal Librarian</p> <p>Appointment Date: 4th May, 2015</p>
<p>Ms. Pauline Mbuthu</p>  <p>Master of Laws (LL.M), Postgraduate Diploma in Law, Bachelor of Laws (LL. B), Bachelor of Arts (Psychology), Member, LSK</p>	<p>Principal Legal officer</p> <p>Appointment Date: 16th March, 2020</p>

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5. CHAIRPERSON'S STATEMENT

I am delighted to present the Nineteenth Annual Report and Accounts of the Kenya School of Law for the period ending 30th June, 2023.

KEY ACHIEVEMENTS

During the year under review the School continued to discharge its mandate of provision of quality and practical training in law and other related disciplines for the professional development of lawyers and other actors in legal sector, and to undertake research, consultancies and projects. The following were key achievements during the year under review during the year:

1. Launch of the School's 6-year Strategic Plan which was held on 26th August 2022. The plan will run from FY 2022/2023 to 2027/2028. The School's new vision is "A centre of excellence in professional legal training, research and consultancy".
2. An improvement on the School's government Performance Contract (PC) composite score for the FY 2021/2022. The school attained a composite score of 3.0625 (Good) which an improvement is of +0.2737 from the FY 2020/2021 composite score.
3. Introduction of legal aid clinics for the Paralegal Training Programme students. The inaugural legal aid in conjunction with Haki Africa was held on 23rd September 2022 at Voi town. The legal aid help the students apply some of the knowledge and skills learned to assist people in the society and those awaiting disposal of their hearings and appeals with the legal issues facing them.
4. On April 1, 2023, the School hosted a special event to launch the Copyright X program. The event was attended by various stakeholders in the copyright industry, including government officials, legal practitioners, and media professionals.
5. On 29th May 2023, the School was honoured to host the Lord Chief Justice of England & Wales, the Right Honourable the Lord Burnett of Maldon during his visit to Kenya. Our ATP students held a moot debate before a panel that was led by Right Honourable Lord Chief Justice Burnett of Maldon.
6. The School took part in June 2023 International Criminal Court Moot Court competition whereby a team of three ATP students represented the School.
7. Publishing of School Justice newsletter two issues (Vol. 5 Issue 2 and Vol. 6 Issue 1), which is one of our information, education and communication tools that helps in communicating to all our

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stakeholders, both internal and external about the School's activities that have taken place within a specific timeframe.

8. The School managed to hold various events including The Kenya School of law 4th Annual Conference under the theme 'Law in Digital Age' which took place on 4th and 5th April 2023.

CHALLENGES

The School faced a shortfall in revenue due to budget cuts. The development budget to fund the construction of the library was delayed and was actually not received until after the close of the financial year.

Freezing of employment in government institutions also hindered full implementation of the planned activities due to shortage of staff in some departments.

THE WAY FORWARD

The School has laid down resource mobilization strategies to bridge the gap in revenue and will seek approvals for filling of critical positions in order to achieve all the planned activities.

The School's outlook is bright and the students have confidence in the programmes offered.



Prof. Joseph Mworira Wamutitu,

Chairperson

KENYA SCHOOL OF LAW BOARD

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6. REPORT OF THE CHIEF EXECUTIVE OFFICER

It is my pleasure to present the Annual Report and Financial Statements of the Kenya School of Law (hereafter referred to as the "School") for the financial year ended 30th June, 2023. This is the nineteenth Annual Report and Accounts since its re-establishment as a Semi-Autonomous Government Agency. During the year, the School acting within its mandate, successfully executed most of its planned programmes, projects and new initiatives with a view of delivering quality legal services to its clients.

KEY ACTIVITIES

The key activities of the School during the year included Academic services comprising the Advocates Training Programme, Diploma in Law (Paralegal Training Programme) and Continuing Professional Development. There was also the provision of Hospitality services as well as Finance, Human Resources and Administration activities.

a) Academic Services

Three years after the outbreak of the Covid-19 pandemic that disrupted academic calendars globally, the Advocates Training Programme (ATP) was eventually able to align back to its traditional calendar during the 2023/2024 academic year. Thus in February, 2023, the ATP academic programme welcomed a total of 1503 students into its programme. This group will complete its in-class training in October 2023. Orientation of this new cohort of ATP students was done both virtually and physically on Thursday 2nd February, 2023 with different heads of departments enlightening the students on what to expect in the school and also what is expected of them. We also had other stakeholders attend the orientation including the Council of Legal Education (CLE) who informed the new students of their mandate and relation with the School and the Higher Education Loans Board (HELB) who informed students of their collaboration with the School in assisting them with Loans for their school fees.

In the last Financial Year, the School continued to offer legal aid to various segments of society in collaboration with various stakeholder notably, the Kenya Prisons, the Law Society of Kenya and some faith based organizations. To this end, visits were organized to various prisons in Kenya such as Mombasa Inland Prison, Kisumu, Kakamega, Kitui, Nakuru and Kangeta prisons. Our students also participated in the LSK legal awareness week held in October, 2022 and a legal aid day hosted by Christ Is the Answer Ministries Church in June, 2023. In addition to these activities, the School in collaboration with an NGO, the Kenya Women and Children Wellness Centre, sensitized police officers at the Kiganjo Training College on matters touching on human rights in June, 2023.

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Continuing with our theme of engaging stakeholders, the School held a Pupil master workshop in Eldoret on the 23rd February 2023 where various matters touching on the school's mandate of training were discussed. On 11th November, 2023, the ATP students benefitted from mentorship from distinguished members of the legal profession in various sectors, and the same was repeated when members of the LSK Young Lawyers Committee visited the school for another mentorship session in June, 2023.

As part of staff development and building capacity of the teaching staff, all the ATP teaching staff, both full time and adjunct faculty went on an andragogy training retreat in Naivasha between the 12th and 13th January, 2023. This provided an opportunity for teaching staff to unwind from the busy teaching schedule, to bond and to learn more about the complexities of teaching Generation Z.

In celebrating our 2021 ATP class, the School held its 7th Graduation and Prize-Giving Ceremony on the 12th December, 2022 and the occasion was graced by The Hon. Justice Kathurima M'Mnoti.



KSL students during the 7th Graduation and Prizing - Giving Ceremony on 12th-13th January 2023 at the School in Karen

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KSL teaching faculty during andragogy training for legal educators held in January 2023.

The PTP in conjunction with Haki Africa (Voi Branch) organized a legal aid that targeted the general population in Voi town. This was held on 24th September 2022. A total of 45 students participated.

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The Paralegal Training Programme (PTP) Coordinator in conjunction with two Non-Governmental Organizations; Make Me Smile-Kenya and the Kenya Women & Children's Wellness Centre (KWCWC) organized a legal aid clinic that targeted the general population in three Wards in Kisumu City. A total of 50 students participated.

Mentorship /career day for the PTP students was conducted at the School on 15th June 2023 and 136 students participated. We had guests invited to give talks and guide the students in the legal profession.



Mentorship career day for PTP students at KSL on 15th June 2023

b) Continuing Professional Development

In the FY 2022-2023, the School, through the Continuing Professional Development Department (CPD) carried out training, consultancies, and held annual conference. These are part of the core functions of the School. In total, 23 courses were offered in diverse fields of law or related to law. Some of the courses were repeated in the year due to high demand. The courses were: Legal Audit and Compliance, Statutory Instruments and Regulatory Impact Assessment, Corporate Governance: Legal Issues & the Emerging Challenges, Monitoring & Management of Regulatory Compliance, Legal Auditor Certification Course, Litigation Refresher Course, Board Secretarial Practice, Andragogy for Legal Educators, Public Private

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Partnerships : Opportunities in Public Investment, Legislative Drafting, Mediation in the Public Sector Disputes Resolution, Introduction to Investigations & Courtroom Skills, Public Policy Making and Legislative Process, Public Procurement Documentation, Best Practices & Recent Developments, Negotiation and Drafting of Commercial Contracts, Legal Practice Management (for Clerks and Administration Staff at the Teachers Service Commission). A few of the courses were customer-tailored. In May 2023, the School offered its third Certificate Course in legislative Drafting (9 weeks) for state counsel at the Office of the Attorney-General. Preparation for launching the Certified Secretaries Course are at an advanced stage and the Course will be kick off in earnest in the first quarter of the FY 2023-2024.

During the year, the School completed consultancies that spilled over from the previous years, that is, Kenya Reinsurance Corporation (legal audit), Bandari Maritime Academy (legal and governance audit), Capital Markets Authority (legal and governance audit), Nursing Council of Kenya (legal audit) and Commission for University Education (legal and governance audit). Additionally, new consultancies were undertaken: drafting of Kenya Dairy Industry Bill 2023 on behalf of the Kenya Dairy Board; Consultancy to develop a Compliance Framework for Data Protection (NSSF), legal audits for Tourism Fund, Kenya Medical Research Institute, Kenya Airports Authority, Privatization Commission and Kenya Institute of Public Policy and Research. Some of the consultancies are on-going.

The School held its Annual Conference on 4-5 April, 2023 at the School. The theme of the Conference was "Law in the Digital Age" with four sub-themes. It was successful. The key guest was the Data Commissioner, who gave a key note address. The School will within the first half of the Financial Year 2023-2024, publish the conference papers that meet the editorial and publishing policy in the Kenya School of Law Journal, to be launched soon.

The School has, in its effort to enhance delivery of its mandate, collaborated with other institutions and has entered into memoranda of associations with law firms dealing with specialised areas of practice, Law Society of Kenya on training and mentorship of young lawyers, Mediation Training Institute-East Africa, and Global Procurement Academy for training and consultancies in supply chain management. Other activities relate to the School's effort to entrench research. The School commenced discussions with a view to undertaking joint research projects, through mutual collaborations with other institutions that have pioneered in this field: Strathmore University, the Kabarak University and the New York State University (Abu Dhabi), the Technical and Vocational Education Training Authority (TVETA). Once concrete progress is made, appropriate MoU will be signed, hopefully in the next financial year.

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Participants of Legislative Drafting Training Course at Kenya School of Law conducted from 2nd May to 14th July, 2023

c) Hospitality and Conferencing Activities

The School offers conferencing facilities, including accommodation, for guests. The pandemic adversely affected the operations of the hospitality industry resulting in a drastic reduction in the number of guests hosted but the section is slowly picking up. The following institutions held workshops in the School:

Jomo Kenyatta Foundation, Office of the Attorney General & Department Of Justice, County Assembly of Nyamira, German-Kenyan Cooperative Development, Daystar University, Cooperative University, Agro Care, Commission for University Education, African Women Orchestra, Mangu High School, Africa Nazarene University, Kenya Revenue Authority, National Democratic Institute, Law Society of Kenya, Growth Partners, Council of Legal Education, Law Development Centre from Uganda and Institute of Primate Research.

The school also has grounds for hire for weddings and other various outdoor activities.

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d) Human Resources and Administration

During the Financial year the School undertook to review the Human Resource policy instruments and developed other policies, including HIV/AIDS Prevention, Alcohol and Drugs Abuse, Sexual Harassment, Taskforce, Gender Mainstreaming, Disability Mainstreaming Policy and Succession Management Plan, which the School looks forward to implementing

The Annual Staff Teambuilding was held in December, 2022 at North Coast Hotel in Mombasa. It was a great occasion for staff to bond and give feedback towards bettering the working environment. Staff retiring from service were also celebrated during the team building.

The School lost one member and staff came together to condole with the family of the deceased and similarly supported other staff who were bereaved during the year.

Quarterly Health talks organized in conjunction with the Staff Medical Insurance Provider, Dream Kenya Programme and Chiromo Hospital were held to empower staff to address various issues and make healthy choices. In the month of September, 2022, staff were sensitized on Mental Health, HIV & Non-Communicable Diseases and various medical checks and tests were offered. In the third quarter, voluntary counselling and testing for HIV was facilitated and staff participated well.

All staff set their targets in line with the School Annual work plan and held mid-year review and end of year performance appraisal discussions with their supervisors. The validation of the previous year's appraisal results was held and various recommendations implemented including recognizing staff who had posted commendable performance.

The School recruited seven staff between November, 2022 and February, 2023 for the position of Principal Lecturer, Principal Research Officer, Student Welfare and Counselling Officer, Marketing Officer and three Lecturers. Induction of the new staff members was carried out in February, 2023.

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Participants of Induction Training for new staff held in February 2023 at KSL

The School sponsored staff to attend various training in line with the Training Need Assessment report and supported various professionals in attending Continuing Professional Development programmes offered by recognized professional bodies for their development and in support of their good standing as a requirement for them to practice. The School also trained 13 Coaches and Mentors in April, 2023 at KPC – Morendat Institute of Oil and Gas, Naivasha.

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Staff during the team building session on December 2022

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FINANCIAL PERFORMANCE

a) Revenue

During the year the School received **Kshs 184.11 Million** as Government recurrent subvention against **Kshs 191.11 Million** received in the 2021/2022 financial year. This amount was in line with approved budget allocation. The target for internally generated revenue was **Kshs 377.5 Million**. The School managed to raise **Kshs 377.3 Million** from its internal operations against **Kshs 353.6 Million** in 2021/2022 financial year. This represented an increase of 7% and resulted partly from a slightly higher number of students who enrolled in the year compared to FY 2021/2022 and also from a higher income from CPD trainings and consultancies. Student's fees income of **Kshs 306.87 Million** contributed the highest portion of this internally generated revenue representing 81%. Combined Hospitality and CPD activities generated **Kshs 64.1 Million** against **Kshs 46.8 Million** in 2021/2022 financial year representing an increase of 37%. A total of **Kshs 6.4 Million** came from rental income and other miscellaneous income.

b) Expenditure

The School expended **Kshs 571.9 Million** in recurrent expenses. A total of **Kshs 38.8 Million** was spent on the ongoing construction of the library while **Kshs 27.0 Million** was used on acquisition of new assets.

c) Results

The School's net assets rose from **Kshs 2.51 billion** in the 2021/2022 financial year to **Kshs 2.55 billion** in 2022/2023 financial year.

During the year, the School reported a deficit of **Kshs 10.4 million**. This was a slight improvement from the deficit recorded in the financial year 2021/2022 where it stood at **Kshs. 12.8 million**.

CHALLENGES

The School faced a number of challenges during the year under review. These included a reduction in exchequer funding with regard to the recurrent and development grant.

Despite a steady enrolment of students, quite a number are financially challenged which poses a challenge to the School in terms of collection of the fees.

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WAY FORWARD

The School looks forward to continued execution of its mandate with a view to delivering quality legal training services to its customers, stakeholders and the public. Both Management and Board will continue to diversify sources of revenue with a view to achieving financial self- sustainability. The School will also continue to adhere to laid down policies and procedures in management of its affairs and particularly ensure prudent use of allocated resources. Implementation of austerity measures and compliance with Government circulars will result to continual funding from the Government. With the clear strategic objectives and initiatives being undertaken, the future of the School is bright.

VOTE OF THANKS

In conclusion, I wish to sincerely thank the Board of Directors of the School for their unwavering support and commitment in oversight, policy formulation and strategic guidance. Secondly, I thank the Government of Kenya for timely release of recurrent subvention during the year and continual guidance through well thought out circulars and various engagements. Thirdly, the success of this School owes much to the Kenyan public who pay taxes to enable the Government run its activities. These very Kenyans have trusted the quality of training offered by the School; it is this trust that has made them to bring their children to us. Fourth, I appreciate Government agencies who have always chosen to enroll their staff for our continuous professional development courses. This also includes all other clients who have chosen to utilize our facilities. Lastly, I thank the entire Kenya School of Law staff for their dedication and professionalism in upholding the School's values.


Dr. Henry K. Mutai

Director/Chief Executive Officer & Secretary

KENYA SCHOOL OF LAW BOARD

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7. STATEMENT OF KENYA SCHOOL OF LAW PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2022/2023

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the Accounting Officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

KSL has 5 strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2022/23-2027/28. These strategic pillars/ themes/ issues are as follows:

Pillar /theme/issue 1: Quality Legal Training, Research and Consultancy

Pillar/theme/issue 2: Financial Sustainability

Pillar/theme/issue 3: Capacity Development

Pillar/theme/issue 4: Customer Satisfaction

Pillar/theme/issue 5: Corporate Leadership and Governance

The School develops its annual work plans based on the above 5 pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The KSL achieved its performance targets set for the FY 2022/2023 period for its 5 strategic pillars, as indicated in the table below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Quality Legal Training, Research and Consultancy	To enhance quality of curriculum delivery	No. of students trained in the ATP	Train 1450 students under ATP	Trained a total of 1474 lawyers under the Advocates Training Programme
		No. of students trained in the PTP	Train 150 students under PTP	Trained a total of 148 Students under the Paralegal Training Programmes
		No. of trainings undertaken	Train academic staff on teaching methodologies	Conducted one training on teaching methodologies for all the academic staff,

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	To strengthen Continuing Professional Development Programme	No. of courses delivered	Develop and Deliver CPD short courses	Delivered 23 CPD short courses
	To Strengthen Research, consultancies and projects:	No. of legal consultancies undertaken	Undertake legal consultancies	8 consultancies were undertaken during the period
		No. of conferences held	Hold an annual conference	Held the 4th Annual Legal Conference
Financial Sustainability	Strengthen Revenue Generation	Total amount of revenue generated	Promote CPD courses and consultancies	A total of Kshs. 42,960,359.00 was raised
			Promote and offer hospitality services	A total of 21,163,383.00 was raised through the hospitality services
Institutional capacity	To strengthen human capital	% implementation of TNA report	Implement Training Needs Assessment Report	A total of 96 staff members were trained on the TNA approved trainings
	Enhance Succession Management	No. of coaches and mentors trained	Train coaches and mentors	Coaching and mentorship training done where a total of 14 staff members were trained
Customer Satisfaction	To strengthen corporate image and reputation	No. of Newsletters published	Publish Justice Newsletter	Both November and April Publications done during the FY
		No. of CSR activities conducted	Conduct CSR Activities	6 CSR activities were done during the FY
Corporate Leadership and Governance	To Strengthen Corporate Governance	No. of Board Members trained	Conduct Board Training	4 Board members trained internationally

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		No. of annual reports prepared	Prepare and publish School's Annual Report in line with Mwongozo Requirements	The FY 2021/2022 Annual Report Published.
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The School aligns its annual Performance Contract targets with the Strategic Plan targets specifically under the Core mandate section which are under the Strategic Pillars 1,2 and 3. Therefore, an achievement of the 2022/2023 strategic plan activities as indicated above clearly demonstrates an achievement of the School's 2022/2023 signed Performance Contract.

8. CORPORATE GOVERNANCE STATEMENT

The Board is responsible for providing appropriate strategic advice and direction to the School and is accountable to the Government, Stakeholders and the Kenyan Public at large through the State Law Office and Department of Justice. The legal education laws, policies and strategies in place aim at achieving the goals of the School as stated in the Vision and Mission statements. In addition, the School is committed to comply with the law and demonstrate high standards of best practice in corporate governance and ethics.

Members of the Board

The Members of the Board comprise of appointees of the Principal Secretary of the Ministry for the time being responsible for legal education, the Principal Secretary of the Ministry for the time being responsible for National Treasury, the Attorney-General, The Chief Justice, a representative of the Law Society of Kenya nominated by its Council, and two other persons appointed by the Cabinet Secretary of whom—(i) one shall be a person who teaches law in Kenya, nominated by the Universities; and (ii) one shall be a curriculum expert who teaches education in a University in Kenya; and the Director.

The School Board as guided by the State Corporations Act and The KSL Act meets at least four times a year with special meetings held on a need basis. The Chief Executive Officer and Secretary of the KSL Board and management are delegated by the Board to run the day-to-day affairs of the School.

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The School Board operates three (3) standing committees to which it has delegated various responsibilities. Each Committee meets as need be under the terms of reference set by the Board Charter.

Finance and General Purposes Committee

This committee is charged with the responsibilities of budgetary planning, budget approval and procurement plans. It also provides policy guidance on implementation of Finance, Human Resources and Information strategies. The committee is composed of:

- | | |
|-----------------------------------|-------------|
| 1. Prof. Michael Nyongesa Wabwile | Chairperson |
| 2. FCPA Geoffrey M Malombe | Member |
| 3. Mrs. Emily Chweya | Member |
| 4. Ms. Catherine Ochanda | Member |
| 5. C.S Jacqueline A.O. Manani | Member |

Academic Affairs Committee

The committee's responsibilities are to develop legal training policies and programmes to meet domestic market requirements and to comply with international best practices, develop policies and strategies for managing Kenya School of Law examinations, provide guidelines and advise the government on matters pertaining to legal training. The Academic Affairs Committee comprises of:

- | | |
|---------------------------------------|-------------|
| 1. Mrs. Emily Chweya | Chairperson |
| 2. Hon. Lady Justice Pauline Nyamweya | Member |
| 3. CS. Jacqueline A.O. Manani | Member |
| 4. Prof. Michael Nyongesa Wabwile | Member |
| 5. Ms. Catherine Ochanda | Member |

Audit and Risk Management Committee

The Audit, Governance and Risk Management Committee is a statutory committee under the Act. The committee comprises of:

- | | |
|---------------------------------------|-------------|
| 1. CS. Jacqueline A.O. Manani | Chairperson |
| 2. Hon. Lady Justice Pauline Nyamweya | Member |
| 3. FCPA Geoffrey M Malombe | Member |

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- | | |
|-----------------------------------|--------|
| 4. Prof. Michael Nyongesa Wabwile | Member |
| 5. Ms. Catherine Ochanda | Member |

The committee's responsibilities include evaluating the adequacy of the existing Governance and Risk management systems, management procedures and processes with regard to Governance and Risk management to ensure sound financial procedures and accountability.

OTHER STATUTORY COMMITTEES

Corruption Prevention Committee

The Committee's responsibility is to effectively address corruption related issues in the institution and to provide oversight function. The Kenya School of Law Anti-Corruption Policy provides the guiding framework for prevention, detection, investigation and reporting of corruption to the Kenya School of Law. The Committee implements its mandate and operations guided by legal instruments and statutory policies such as:

- i) The Anti-Corruption and Economic Crimes Act, 2003
- ii) The Kenya School of Law Act, No. 27 of 2012
- iii) The Public Officers Ethics Act, 2003
- iv) The State Corporations Act, Cap 446 and the Regulations
- v) The Public Procurement and Asset Disposal Act, 2015
- vi) The Public Finance Management Act, 2012

The composition of the committee is as follows:

1. The Director/C.E. O – Chairman
2. Assistant Director, ATP
3. Assistant Director, CPD
4. Assistant Director, Human Resource and Administration
5. Principal Legal Officer
6. Principal Accountant
7. Principal Supply Chain Management Officer.
8. Principal Librarian
9. Senior ICT Officer
10. Principal Human Resources Officer
11. Principal Officer, Academic Services

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In compliance with the requirements of the Public Procurement and Assets Disposal Act, 2015, the School appoints ad hoc procurement committees for independent tasks.

Board Expenses

The State Corporations Act, Cap. 446 and the provisions of the Kenya School of Law Act, 2012 guides the remuneration and expenses of the Chairperson and Members of the Board.

Board Meetings

During the year, there were seven board meetings, two of which were special board meetings and one for Evaluation. The Board Committee meetings were as follows:

Name of Committee	Members	Number of meetings held
Finance and General Purpose Committee	1. Prof. Michael N. Wabwile Chairperson 2. FCPA Geoffrey M Malombe Member 3. Mrs. Emily Chweya Member 4. Ms. Catherine Ochanda Member 5. CS. Jacqueline A.O. Manani Member	12 (4 ordinary meetings 8 special meetings)
Academic Affairs Committee	1. Mrs. Emily Chweya Chairperson 2. Hon. Lady Justice Pauline Nyamweya Member 3. CS. Jacqueline A.O. Manani Member 4. Prof. Michael Nyongesa Wabwile Member 5. Ms. Catherine Ochanda Member	4 ordinary meetings
Audit and Risk Management Committee	1. CS. Jacqueline A.O. Manani Chairperson 2. Hon. Lady Justice Pauline Nyamweya Member 3. FCPA Geoffrey M Malombe Member 4. Ms. Catherine Ochanda Member	7 (4 ordinary meetings and 3 special meetings)

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9. MANAGEMENT DISCUSSION AND ANALYSIS

a) The School's operational and financial performance:

The operational and financial performance of the School is set out on page xvii to page xxix.

b) School's compliance with statutory requirements:

During the 2022/2023 financial year, the School met all its statutory obligations (PAYE, NSSF, NHIF, and VAT).

c) Key projects and investment decisions the School is planning/implementing

The School is currently undertaking construction of an Ultra-Modern Library, which is about 94% complete and is financed through grants from the Government. The construction of the Library has been severely affected by slow progress of the contractor thus delaying the completion of the same.

Major risks facing the entity:

i) Competition

Operationally, the School has a monopoly of offering the Advocates Training Program and this is the main source of revenue. This might not be sustained in the foreseeable future. To mitigate this risk, the School has developed a new Strategic Plan to diversify the revenue base. The School is currently experiencing competition in both Continuing Professional Development courses and Paralegal Training Programme. To mitigate this, the School has planned to market its facilities and legal trainings offered to sensitize the public and other stakeholders.

ii) Reputation

The pass rate in the ATP Programme is likely to disadvantage the School in the event of competition. To mitigate this risk, and hence maintain a good reputation, the School has undertaken a number of interventions, which have resulted in improved performance over the last 2 years.

iii) Financial Risk

Continual reduction and occasional delay in submission of Government subvention especially for development projects poses a liquidity risk to the School. This risk is being mitigated by preparing adequate operations and projects justifications. The use of internally generated revenue will also supplement the government funding.

A number of students being enrolled have difficulty in raising full fees for their entire duration of study Programme. This poses a risk of failure to collect fees income. The School has established a Legal Education

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Fund as a way of mitigating this risk and during the year 143 students benefitted from the fund. Cumulatively 475 students have benefitted from the fund.

iv) Risk of Interest and fines from stalled project

The School is currently undertaking construction of the Ultra-Modern Library. The project has taken long to be completed and the school risks incurring costs in variation due to inflation brought by economic changes.

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The School exists to transform lives through offering quality and practical training in law and other related disciplines for the professional development of lawyers and other actors in the legal sector, and to undertake research, consultancies and projects.

Below is an outline of policies and activities that promote sustainability;

The School is committed to providing a safe, fair and stimulating work environment that empowers employees to make a meaningful contribution to the organization's performance development, and offers challenging and rewarding opportunities for personal and professional growth. The School recognizes the importance of attracting and retaining the best staff. To achieve this, the School is guided by the human resource policy covering the career guidelines and progression.

Training needs assessment is carried out and the staff are trained as per the priority of needs in their department.

The School is involved in energy saving projects including installation of solar panels for water heating and environmental audits.

To ensure that youth, women and people with disability benefit from Access to Government Procurement Opportunities, the School carried out sensitization sessions with these groups of potential suppliers. They were enlightened on how to take advantage of this provision in law and benefit from Government procurement.

The School carried out various CSR activities in the FY2022/23. The activities were in the categories of environmental sustainability and community engagement as per the School's CSR Policy. These included:-

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- i) The School's staff and students participated in the Nairobi StanChart Marathon On 30th October 2022
- ii) The School CSR committee participated in a tree planting exercise dubbed "River Athi afforestation initiative" whereby the School donated 150 seedlings to SAFE Environmental Advocacy organization.
- iii) The School's staff and students visited the New Eden Learning Centre in Donholm whereby the team donated reading books, stationeries such as pencils, crayons, sharpeners, exercise books and biscuits to the kids during their graduation.
- iv) The School's staff and students visited the Destiny Shapers Centre whereby the School donated books, stationeries, food and clothes.
- v) The School's staff and students participated in the 2023 Mater Heart Run held on 3rd June at the Ulinzi Sports Complex, Langata to help raise funds to support children with cardiac conditions.
- vi) The School CSR committee visited Karen C primary whereby the School donated 672 sanitary pads to the girls.



The Kenya School of Law staff during a Tree planting activity along the river bank of River Athi.

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The Kenya School of Law CSR committee members during a Visit at the Karen C Primary.

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11. REPORT OF THE BOARD OF DIRECTORS

The Board submits this report together with the financial statements for the year ended June 30, 2023 which show the state of the School's affairs.

Principal activities of the School

The School is mandated to carry out the following training functions:

- (i) Training of advocates for entry into the legal profession,
- (ii) Continuing professional legal development,
- (iii) Provision of Para-legal training,
- (iv) Provision of specialized and customized legal training in the public service, and
- (v) Offering consultancy and research services

Results

The results of the School for the year ended June 30, 2023 are set out on page 1 to page 7.

Directors

The Members of the Board of Directors who served during the year are shown on page viii to page xi in accordance with Section 6(2) of the Kenya School of Law Act, 2012.

Auditors

The Auditor-General is responsible for the statutory audit of the School in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015, which empowers the Auditor-General to audit Kenya School of Law Financial Statements.

By Order of the Board.


Dr. Henry K. Mutai

Director/Chief Executive Officer & Secretary

KENYA SCHOOL OF LAW BOARD

Date... 26/1/2024

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12. STATEMENT OF BOARD'S RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and Section 23 of the Kenya School of Law Act No. 26 of 2012, require the Board to prepare financial statements in respect of Kenya School of Law, which give a true and fair view of the state of affairs of the School at the end of the financial year and the operating results of the School for that year. The Board is also required to ensure that the Kenya School of Law keeps proper accounting records which disclose with reasonable accuracy the financial position of the School. The Members are also responsible for safeguarding the assets of the School.

The Board is responsible for the preparation and presentation of the School's financial statements, which give a true and fair view of the state of affairs of the School for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the School;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Board accepts responsibility for the School's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS) and in the manner required by the PFM Act 2012 and the State Corporations Act (Cap 446). The Board is of the opinion that the Kenya School of Law's financial statements give a true and fair view of the state of School's transactions during the financial year ended June 30, 2023, and of the Kenya School of Law's financial position as at that date. The Board further confirm the completeness of the accounting records maintained for the School, which have been relied


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upon in the preparation of the Kenya School of Law's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board to indicate that the School will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Kenya School of Law's financial statements were approved by the Board on _____ 2023 and signed on its behalf by:



Prof. Joseph Mworia Wamutitu

Chairperson

KENYA SCHOOL OF LAW BOARD



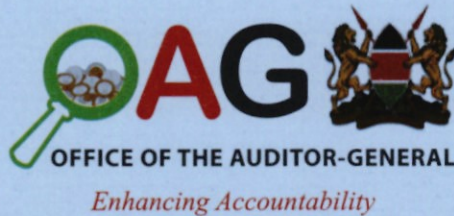
Dr. Henry K. Mutai

Director/Chief Executive Officer & Secretary

KENYA SCHOOL OF LAW BOARD

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA SCHOOL OF LAW FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya School of Law set out on pages 1 to 28, which comprise of the statement of financial position as at 30 June, 2023,

Report of the Auditor-General on Kenya School of Law for the year ended 30 June, 2023

and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the Kenya School of Law as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Kenya School of Law Act, 2012.

Basis for Qualified Opinion

1. Long Outstanding Accounts Receivables

The statement of financial position reflects account receivables balance of Kshs.242,511,200 as disclosed in Note 20 to the financial statements. Included in the balance is school fees receivables of Kshs.65,675,611 and non-school fees receivables of Kshs.55,723,967 respectively which have remained outstanding for more than two years indicative of impairment. Although Management had made provision for bad debts during the year of Kshs.1,570,741, its adequacy is doubtful. In addition, the staff receivables totalling Kshs.1,074,930 in respect of imprest issued to the staff have been outstanding for more than one year. Management did not explain why it has not effected recoveries from the payroll of the affected staff for the long overdue imprest.

In the circumstances, the accuracy and fair statement of the accounts receivables balance of Kshs.242,511,200 could not be confirmed.

2. Unsupported Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.197,601,133 as disclosed in Note 26 to the financial statements. Although, Management provided the aging analysis and ledgers for balances of Kshs.31,396,507, the remainder of the balance of Kshs.166,204,625 was unsupported by way of ledgers, aging analysis and payments vouchers.

In the circumstances, the validity, accuracy and completeness of the trade and other payables balance of Kshs.197,601,133 could not be confirmed.

3. Non-Valuation of Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.2,237,690,699 as disclosed in Note 24 to the financial statements. Included in the balance is leasehold land cost of Kshs.710,000,000 and buildings of Kshs.1,311,713,210, totalling Kshs.2,021,713,210. However, review of the last valuation report dated 14 June, 2016 reference VAL852/XIV/6 revealed that the value of land and building was valued at Kshs.710,000,000 and Kshs.615,000,000 respectively, totalling

Kshs.1,325,000,000. The School has not undertaken revaluation of the land and building seven (7) years after the last valuation to take cognizance of the drastic changes in value of its assets contrary to the International Accounting Standard No.16 which stipulates that property, plant and equipment should be revalued after every five years.

In the circumstances, the accuracy and fair statement of the property, plant and equipment balance of Kshs.2,237,690,699 could not be confirmed.

4. Unreconciled Inventories Balance

The statement of financial position reflects inventories balance of Kshs.3,852,334 as disclosed in Note 19 to the financial statements. However, signed stock take reports of 30 June, 2023 reflects a balance of Kshs.3,063,314 for stock take value, Kshs.272,960 for obsolete items totalling Kshs.3,336,274 and obsolete toners of Kshs.512,900. In addition, annual disposal plan provided for audit confirmed obsolete items marked for disposal by 30 June, 2023 comprised of assorted furniture, computer hardware and office equipment and used tonners and cartridges that were unserviceable. However, disposal certificate for the obsolete toner cartridges totalling Kshs.512,900 was attached but there was no disposal certificate for the other items totalling Kshs.272,960.

Further, Management did not provide the disposal committee report or minutes for the unserviceable items indicating the dates they were declared obsolete and the disposable values and the disposal process to be used. In addition, inspection revealed that the inventory management system was not linked to the ERP in place.

In the circumstances, the accuracy and validity of the inventory balance of Kshs.3,852,334 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya School of Law Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final expense budget and actual on comparable basis of Kshs.561,590,000 and Kshs.571,896,386 respectively resulting in an over-expenditure of Kshs.10,306,386. Further, the School received GoK Development Grants as reflected in cashflow statement and statement of changes in net assets of Kshs.56,500,000 while the actual additions for capital work in progress as reflected in Note 24 to the financial statements is Kshs.38,760,532 indicative of an under-expenditure of Kshs.17,739,468.

The over-expenditure and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous years several issues were raised under the report on financial statements, report on lawfulness and effectiveness in use of public resources and report on effectiveness of internal controls risk management and governance. However, Management had not resolved the issues or given any explanations for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delayed Completion of Contract

As previously reported, the contract for the construction of an Ultra-Modern Library and Moot Courts was awarded to a contractor at a cost of Kshs.488,704,449 and commenced on 24 June, 2013. The construction period was three years, and the Project was expected to be completed by September, 2016. An amount of Kshs.358,771,054 had been paid to the contractor by 30 June, 2023. Physical inspection and verification of the progress of works however revealed that although the contractor was still on site, the works had not been completed, seven years after the expected completion period.

In addition, Management did not provide for audit verification, the site inspection and meeting minutes between the Contractor, the Schools Management and the Project Manager. Further, no proper justification was made by the contractor for the delayed completion of the Moot Courts.

In the circumstances, it was not possible to confirm that the School obtained economy and efficiency from the expenditure of Kshs.358,771,054 incurred on the Project.

2. Irregular Payment of Liquidation Damages to Contractor

The statement of financial position reflects property, plant and equipment of Kshs.2,237,690,699 which includes capital work in progress of Kshs.418,190,514 as disclosed in Note 24 to the financial statements. Included in this amount of Kshs.418,190,514 is Kshs.7,200,000 paid out as liquidated damages on 14 June, 2023 for the ultra-modern library and moot court at the School. The damages were computed at a rate of Kshs.400,000 per week for eighteen (18) weeks deducted earlier reflected in summary of statement for payment on account for certificate number 10 dated 25 January, 2023 for contract number KSL/029/2012-2013 and payment voucher number KSL/PV9633 dated 21 February, 2023.

It was not clear why a project behind schedule is paid for liquidation damages instead of being penalized for delayed completion and why despite the extension granted the project has not been completed and handed over to the School twelve years from its inception.

In the circumstances, there was no economy, efficiency and effectiveness in the delivery of the services to be offered by the Moot Court to the citizens.

3. Non-Remittance of Value Added Tax

As previously reported, the statement of financial position and as disclosed in Note 27 to the financial statements reflects Value Added Tax (VAT) balance of Kshs.26,075,922. However, no ledger was provided to support the balance. Review of a demand letter from Kenya Revenue Authority Ref: P05114196Z dated 24 May, 2023 on tax arrears indicates the School owes the Authority Kshs.19,844,971.46 as corporation tax, Kshs.110,280 as withholding VAT, Kshs.71,412 as VAT on imported services and Kshs.2,146,953 as income tax withholding which has continued accruing further interest and penalties. This contravenes Section 44(1) of Value Added Tax Act, 2013 (Revised 2021) which requires VAT to be paid not later than the twentieth day after the end of that period.

In the circumstances, Management was in breach of the law.

4. Irregularly Renewal of Insurance

Note 11 to the financial statements reflects medical contribution of Kshs.23,041,759. However, advertisement reviewed revealed that the insurance service advertised for was for one year. However, the contract with Madison insurance table on details on medical cover provides that duration of contract was from 1 July, 2021 to 30 June, 2022 with a remark that the contract to be varied for one (1) year renewable for another one-year subject to satisfactory performance. Therefore, the renewal in the year 2022/2023 contravened Article 227 of the Constitution which requires a system that is fair, equitable, transparent, competitive and cost-effective.

In addition, Management did not provide the procurement documents for the renewed contract including tender advertisement, bidders' responses, evaluation report and minutes as required by Section 91 to Section 98 of Public Procurement and Asset Disposal Act, 2015.

In the circumstances, Management was in breach of the law.

5. Irregular Management of Contract

The statement of financial performance reflects use of goods and services expenditure of Kshs.101,168,511 as disclosed in Note 13 to the financial statements. The expenditure includes an amount of Kshs.6,384,156 for water and sewerage. However, review of support documents revealed that the School entered into a contract agreement on 4 January, 2021 for supply and delivery of bowser water in 10,000 litres at a total cost of Kshs.3,420.00 for the period January, 2021 to January, 2022. On 5 January, 2022 an addendum was granted, and the term of agreement extended for a period of about one (1) year ending 4 January, 2024. However, no evidence was provided for audit verification to confirm recommendation of an evaluation committee and evaluation report signed as per Section 139(2) of the Public Procurement and Asset Disposal Act, 2015. In addition, the total cost of 10,000 litres was increased from Kshs.3,420 to Kshs.3,933 from the addendum of contract contrary to Section 139(3) of the Public Procurement and Asset Disposal Act, 2015 which states that no contract price shall be varied upwards within twelve months from the date of the signing of the contract.

In the circumstances, Management was in breach of the law.

6. Failure to Submit Bank Reconciliations to the National Treasury

The statement of financial position reflects cash and cash equivalents balance of Kshs.258,808,541 as disclosed in Note 23 to the financial statements. However, Management did not submit the bank reconciliation statements of the accounts held at Absa Bank, Equity Bank and Coop Bank to the National Treasury for year under review contrary to Regulation 90(1) of the Public Finance Management(National Government) Regulations, 2015.

In the circumstances, Management was in breach of the law.

7. Irregular Board of Directors Meetings

Examination of records revealed that the Board held a total of 30 Board meetings during the year under review for both ordinary meetings and special Board meetings. However, the meetings were held contrary to Circular no. REF: OP/CAB.9/1A dated 11 March, 2020 part A on board meetings (2) and (3) which states for avoidance of doubt, the board meetings shall be restricted to a minimum of four and capped at a maximum of six (6) for each financial year. No approval for the extra board meetings by relevant Cabinet Secretary, in consultation with SCAC was provided for audit verification.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Board

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The Board is responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material

uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 March, 2024

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14. STATEMENT OF FINANCIAL PERFORMANCE

	Note	2022/2023	2021/2022
Revenue from non-exchange transactions		Kshs	Kshs
National Treasury	5	184,110,000	191,110,000
		<u>184,110,000</u>	<u>191,110,000</u>
Revenue from exchange transactions			
School fees income	6	306,869,887	299,761,120
Hospitality income	7	21,163,383	16,789,971
Continuous Professional Development income	8	42,960,359	29,961,771
Rental revenue from facilities and equipment	9	4,268,667	4,378,000
Other income	10	2,083,967	2,699,788
		<u>377,346,263</u>	<u>353,590,651</u>
Total revenue		<u>561,456,263</u>	<u>544,700,651</u>
Expenses			
Employee costs	11	260,632,512	255,784,917
Board Expenses	12	13,494,386	9,927,548
Use of Goods and Services	13	101,168,511	100,269,083
Repairs and Maintenance	14	25,481,853	25,824,081
Depreciation and Amortization	15	69,901,411	71,341,489
Operational costs	16	68,145,542	64,344,324
Continuing Prof Dev. Expenses	17	15,009,276	15,471,452
Hospitality Costs	18	18,062,895	14,567,777
Total expenses		<u>571,896,386</u>	<u>557,530,670</u>
Surplus/ (Deficit) for the period		<u>(10,440,123)</u>	<u>(12,830,020)</u>

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15. STATEMENT OF FINANCIAL POSITION

	Note	2022/2023	2021/2022
Assets		Kshs	Kshs
Current assets			
Inventories	19	3,852,334	2,967,625
Accounts Receivables	20	242,511,200	184,729,307
Prepayments and Deposits	21	1,137,500	1,137,500
HELB Fund	22	32,680,700	22,680,700
Cash and Cash Equivalents	23	<u>258,808,541</u>	<u>302,855,469</u>
Total Current Assets		<u>538,990,275</u>	<u>514,370,601</u>
Non-current assets			
Property, Plant and Equipment	24	2,237,690,699	2,237,025,820
Intangible Assets	25	<u>6,319,406</u>	<u>11,183,052</u>
Total non - current assets		<u>2,244,010,105</u>	<u>2,248,208,872</u>
Total assets		<u>2,783,000,380</u>	<u>2,762,579,473</u>
Liabilities			
Current liabilities			
Trade and Other Payables	26	197,601,133	232,129,730
VAT	27	<u>26,076,922</u>	<u>17,187,296</u>
Total current liabilities		<u>223,678,055</u>	<u>249,317,026</u>
Total liabilities		<u>223,678,055</u>	<u>249,317,026</u>
Reserves		1,321,729,160	1,321,729,160
Accumulated Deficit		(311,552,567)	(301,112,446)
Capital Fund		<u>1,549,145,732</u>	<u>1,492,645,732</u>
		<u>2,559,322,325</u>	<u>2,513,262,446</u>
Total net assets and liabilities		<u>2,783,000,380</u>	<u>2,762,579,473</u>

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The notes set out on pages 8 to 31 form an integral part of these Financial Statements.

The financial statements set out on pages 1 to 7 were signed on behalf of Kenya School of Law
by:



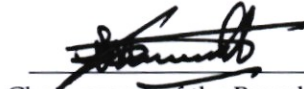
Director/ CEO & Secretary

Dr. Henry Mutai
Wamutitu



Principal Accountant

CPA Ruth G. Gichuki



Chairperson of the Board

Prof. Joseph Mworia

Date 26/1/24

ICPAK No. 13366
Date 25/1/24

Date 26/1/2024

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16. STATEMENT OF CHANGES IN NET ASSETS

	Note	Accumulated Deficit Kshs	Revaluation Reserve Kshs	Capital Fund Kshs	Total Kshs
At 1st July 2021		(288,282,426)	1,321,729,160	1,447,645,732	2,481,092,466
Development Grant				45,000,000	45,000,000
Surplus/(Deficit)		(12,830,020)		-	(12,830,020)
As at 30th June, 2022		(301,112,445)	1,321,729,160	1,492,645,732	2,513,262,447
At 1st July 2022		(301,112,445)	1,321,729,160	1,492,645,732	2,513,262,447
Development Grant				56,500,000	56,500,000
Surplus/(Deficit)		(10,440,123)		-	(10,440,123)
As at 30th June, 2022		(311,552,567)	1,321,729,160	1,549,145,732	2,559,322,324

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17. STATEMENT OF CASH FLOWS

	Notes	2022/2023 Kshs	Jun-22 Kshs
Cash flows from Operating activities			
Receipts			
Transfers from other government entities	5	184,110,000	191,110,000
Rendering of services	6,7,8	370,993,629	346,512,863
Rental revenue from services and equipment	9	4,268,667	4,378,000
Other income	10	2,083,967	2,699,788
Total Receipts		<u>561,456,263</u>	<u>544,700,651</u>
Payments			
Employee costs	11	260,632,512	255,784,917
Board Expenses	12	13,494,386	9,927,548
Use of goods and services	13	101,168,511	
Repairs and Maintenance	14	25,481,853	25,824,081
Operational costs	16	68,145,542	64,344,324
Continuing Prof Dev. Expenses	17	15,009,276	15,471,452
Hospitality Costs	18	18,062,895	14,567,777
		<u>501,994,975</u>	<u>486,189,182</u>
Adjustments for;			
(Increase)/ Decrease in Inventory	19	(884,709)	2,862,855
(Increase)/Decrease in receivables	20,21,22	(67,781,893)	(17,070,672)
Increase/(Decrease) in Payables	26,27	(25,638,971)	(50,802,491)
		<u>(94,305,573)</u>	<u>(65,010,307)</u>
Net cash flows from/ (used in) operating activities		<u>(34,844,287)</u>	<u>(6,498,838)</u>
Cash flows from investing activities			
Purchase of property and equipment	24 & 25	<u>(65,702,642)</u>	<u>(101,572,080)</u>
Net cash flows from investing activities		<u>(65,702,642)</u>	<u>(101,572,080)</u>
Cash flows from financing activities			
GoK Development Grant		<u>56,500,000</u>	<u>45,000,000</u>
Net Cash flow from Financing Activities		<u>56,500,000</u>	<u>45,000,000</u>
Net increase in Cash and Cash equivalents		<u>(44,046,927)</u>	<u>(63,070,918)</u>
Cash and Cash Equivalents at 1 July		302,855,469	365,926,387
Cash and Cash Equivalents at 30 June		<u>258,808,542</u>	<u>302,855,469</u>

**KENYA SCHOOL OF LAW
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**18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE
YEAR ENDED 30 JUNE 2023**

Recurrent budget

	Budget 2022/2023 Kshs	Adjustment s	Final Budget 2022/2023 Kshs	Actual cumulative to date Kshs	Performance Difference Kshs	% of utiliz ation
Revenue						
GoK Grants - Recurrent	191,110,000	(7,000,000)	184,110,000	184,110,000	-	100%
School Fees Income	302,952,000	-	302,952,000	306,869,887	3,917,887	101%
Hospitality Income Continuous	33,240,000	(5,300,000)	27,940,000	21,163,383	(6,776,617)	76% (i)
Professional Development	35,000,000	3,500,000	38,500,000	42,960,359	4,460,359	112% (ii)
Rental Revenue from Facilities and Equipment	4,488,000	-	4,488,000	4,268,667	(219,333)	95%
Other Incomes	1,800,000	1,800,000	3,600,000	2,083,967	(1,516,033)	58% (ii)
Total Income	<u>568,590,000</u>	<u>(7,000,000)</u>	<u>561,590,000</u>	<u>561,456,263</u>	<u>(133,737)</u>	
Expense						
Use of Goods and Services	103,840,000	(3,790,000)	100,050,000	101,168,511	(1,118,511)	101%
Employee Costs	284,380,000	(9,770,000)	274,610,000	260,632,512	13,977,488	95%
Depreciation	40,000,000	-	40,000,000	69,901,411	(29,901,411)	175% (i)
Repairs and Maintenance	24,500,000	(1,700,000)	22,800,000	25,481,853	(2,681,853)	112% (v)
Hospitality	16,400,000	2,803,000	19,203,000	18,062,895	1,140,105	94%
Operational Cost	74,120,000	1,307,000	75,427,000	68,145,542	7,281,458	90%
Board of Directors expenses	12,500,000	1,000,000	13,500,000	13,494,386	5,614	100%
Continuous Professional Development	12,850,000	3,150,000	16,000,000	15,009,276	990,724	94%
Total Expense	<u>568,590,000</u>	<u>(7,000,000)</u>	<u>561,590,000</u>	<u>571,896,386</u>	<u>(10,306,386)</u>	
Surplus/(Deficit) for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,440,123)</u>		

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Explanation of material variance

- i) There has not been a full recovery in hospitality since the section was highly affected in the covid-19 period. However, there has been some significant improvement compared to last financial year.
- ii) The CPD trainings attracted more participants than had been budgeted thus generating more income.
- iii) The amount of money paid for certificates, graduation, loss of ID was more than the anticipated.
- iv) The depreciation expense incurred in the year was more than the amount budgeted.
- v) There was a significant change in the cost of repairs than had been budgeted.
- vi) This is mainly as a result of the payment that was done for the ongoing construction of the library. Payment is done when the contractor presents a certificate of works done and the one presented was less than the budgeted amount for the financial year.

**KENYA SCHOOL OF LAW
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19. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Kenya School of Law was established by and derives its authority and accountability from Kenya School of Law Act No. 26 of 2012. The School is owned by the Government of Kenya and is domiciled in Kenya. The School responsible for legal training at all levels, including Advocates, Para-legal training, and Continuing Professional Development service delivery in the areas of training and continuing legal education.

2. Statement of compliance and basis of preparation – IPSAS 1

The school's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the School. The accounting policies have been consistently applied to all the years presented except when reporting Continuing Professional Development income and expenses where the School has adopted to report them separately from other incomes and operational expenses respectively. This is contrary to the previous years. This approach enables the School to clearly evaluate the performance of this department.

The financial statements have been prepared based on historical cost, unless stated otherwise. The cash flow statement is prepared using the indirect method. The financial statements are prepared on accrual basis.

3. Summary of significant accounting policies

a) Revenue recognition

i) Revenue from exchange transactions – IPSAS 9

The School recognizes revenue from school fees, hospitality activities, Continuous Professional Development and other revenue from various services including rental income, hire of grounds, laundry and parking. These are recognized when the service has been rendered. For school fees income, this is recognized and apportioned to the year that it relates since most of the fees is paid at the commencement of the academic year of the Advocates Training Programme.

**KENYA SCHOOL OF LAW
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ii) Revenue from non-exchange transactions – IPSAS 23

Non-exchange transactions revenue is mainly from Government grants, which are split into recurrent, and development. They are recognized on receipt. In cases where the receipt is after year-end, the School still recognizes the revenue to the year it applies to and records the same as income receivable.

b) Budget information

Board of the Directors approved the original budget for the financial year 2022/2023 in December 2021. The School received actual allocation through printed estimates. This actual allocation is what the School implemented during the financial year 2022/2023 with budget revisions happening in the year. The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the School. As a result of the adoption of the accrual basis for budgeting purposes, there are no timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

c) Taxes

The School is exempted from taxation of school fees income under First Schedule to the income Tax Act (CAP470). However, income from both Continuous Professional Development courses and Hospitality is activities is subject to VAT and corporation tax.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the School recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

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Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life. Full depreciation is charged for the year of acquisition.

The annual depreciation rates in use are:

Computer Equipment and Software	30.0%
Office Equipment	30.0%
Motor Vehicles	25.0%
Library books	20.0%
Furniture and Fittings	12.5%
Buildings	2.5%

There was no revaluation of the assets during the financial year.

e) Inventories

Inventories are stated at the Lower of Cost and Net Realisable Value. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories purchased by the School are expensed immediately to the various expense classes. At the end of the year, a stock take is carried out to establish the remaining consumable stock.

As at the closure of 2022/2023 financial year the School had consumable, stock valued at Kshs 3,852,334.

f) Provisions – IPSAS 19

Provisions are recognized when the School has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

g) Contingent assets

The parcel of land along the Bishops Road where the School principal's house stands has been a subject of a court case. The case was finalised and ruled in favour of the School. The value of the

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property has however not been included in the financial statements as the property reverted to The National Treasury, as is the procedure for such recoveries.

h) Changes in accounting policies and estimates – IPSAS 3

Estimates and Judgements are continually evaluated based on historical experience and other factors, including experience of future events that are believed to be reasonable under the circumstances.

i) Employee benefits – IPSAS 25

Retirement benefit plans

The School operates a defined contribution benefit scheme for all its employees. The scheme is administered by Zamara Consultants and Administrators and operates according to provisions of the Retirement Benefits Act (1997). The assets of the scheme are held in a separate trustee administered fund that is funded by both the School and its Employees.

The School also contributes to a statutory defined contribution scheme, The National Social Security Fund (NSSF). The National Social Security Fund Act (CAP258) determines the contributions.

The School's contribution to this scheme is charged to the income statement in the year to which they relate.

The School provides gratuity for senior management who are employed on contract. Such staff do not benefit from the Defined Contribution Benefit Scheme.

j) Related parties – IPSAS 20

Members of key management are regarded as related parties. Key management of the School have been disclosed on pages xii to xvi of these financial statements. The School is also related to National Government, Office of the Attorney-General and Board of Directors.

k) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

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l) Comparative Figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

m) Subsequent Events – IPSAS 14

There have been no events subsequent to the financial year-end with a significant impact on the financial statements for the year ended June 30, 2023.

4. Significant judgments and sources of estimation uncertainty – IPSAS 1

The preparation of the School's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

The useful lives and residual values of assets were assessed using the following indicators to inform potential future use and value from disposal:

- (i) The condition of the asset based on the assessment of the School's management.
- (ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- (iii) The nature of the processes in which the asset is deployed
- (iv) Availability of funding to replace the asset
- (v) Changes in the market in relation to the asset

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5. Transfer from other Government Entities

	Jun. 2023 Kshs	Jun. 2022 Kshs
Operational Grant	184,110,000	191,110,000
Total	<u>184,110,000</u>	<u>191,110,000</u>

6. School Fees Income

	Jun. 2023 Kshs	Jun. 2022 Kshs
Application/Registration Fee	4,498,000	3,786,000
Examination Fees	19,042,650	21,677,766
Library Fees	10,606,255	9,956,251
Pupilage Supervision	6,991,000	8,236,288
Tuition Fees	265,731,982	256,104,816
Total	<u>306,869,887</u>	<u>299,761,120</u>

7. Hospitality Income

	Jun. 2023 Kshs	Jun. 2022 Kshs
Staff Catering	1,733,641	996,490
Seminars/Conferences/Accommodation	8,444,614	5,911,748
Hire of Grounds	890,517	836,643
Sports Facilities	3,246,069	2,697,463
Students Cafeteria Income	3,499,038	2,037,204
Laundry Income	260,504	135,423
Hostel Fees	3,089,000	4,175,000
Total	<u>21,163,383</u>	<u>16,789,971</u>

8. Continuing Professional Development Income

	Jun. 2023 Kshs	Jun. 2022 Kshs
CPD Workshops	29,777,566	24,779,702

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Consultancy Services	13,182,793	5,182,069
	42,960,359	29,961,771

9. Rental Revenue from Facilities and Equipment

	Jun. 2023 Kshs	Jun. 2022 Kshs
Staff houses	4,268,667	4,378,000
	4,268,667	4,378,000

10. Other income

	Jun. 2023 Kshs	Jun. 2022 Kshs
Photocopy Services	171,526	218,535
Tender Documents	5,000	3,000
Graduation Income	603,200	868,500
Other Income	1,304,241	1,609,753
Total	2,083,967	2,699,788

11. Employee costs

	Jun. 2023 Kshs	Jun. 2022 Kshs
Basic Salaries	140,118,376	135,795,150
Interns and Attachee wages	1,194,827	2,218,725
House Allowance	48,519,026	48,300,233
Leave Allowance	4,186,248	4,072,226
Overtime Allowance	1,210,515	1,262,963
Medical Contributions	23,041,759	21,566,084
NSSF Employer Contributions	935,740	355,800
Pension Employer Contributions	26,838,833	25,391,517
Special duty	-	119,619

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Gratuity Contribution	1,915,056	1,860,496
Commuter Allowance	10,840,132	10,855,533
Extraneous Allowance	300,000	360,000
Taskforce Allowance	910,000	3,259,320
Retreat Allowance	622,000	367,250
Total	<u>260,632,512</u>	<u>255,784,917</u>

12. Board Expenses

	Jun. 2023	Jun. 2022
	Kshs	Kshs
Chairman's Honoraria	960,000	650,667
Directors emoluments	<u>12,534,386</u>	<u>9,276,881</u>
Total director emoluments	<u>13,494,386</u>	<u>9,927,548</u>

13. Use of Goods and Services

	Jun. 2023	Jun. 2022
	Kshs	Kshs
Advertising , Publicity & Marketing	2,485,858	3,141,995
Club Membership /Official Entertainment	324,605	169,180
Newspapers & Journals	740,554	1,060,720
Printing & Stationery	3,962,958	4,224,733
Cleaning services & Materials	7,054,386	8,163,322
Security Services	7,806,843	7,621,133
Travel & Accommodation Expenses	15,006,742	21,333,892
Fuel	4,904,569	3,318,489
Bank Service Charges	1,190,628	972,586
Insurance Expenses	3,030,023	2,877,915
Postage and Delivery	30,463	58,605

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Telephone & Faxes	3,798,500	3,967,500
Electricity	7,192,566	5,534,419
Water & Sewerage	6,384,156	5,185,092
Bad debts provision	1,570,741	-
Internet & E-mail	2,974,981	2,472,868
Network Maintenance	588,750	392,500
Audit Fees	696,000	696,000
Professional Fees	295,560	1,036,891
Communication	1,758,575	488,100
Conferences & Workshops	5,700,511	6,757,855
Litigation	53,760	149,674
Staff Uniforms	1,386,930	667,978
Staff Welfare	5,034,836	4,117,965
Training & Development	3,482,130	4,623,025
Subscriptions	339,416	384,260
I.S.O Expenses	3,602,530	2,927,445
Corporate Social Responsibility	904,710	461,830
Boarding of Items	78,000	66,806
Asset Tagging & Valuation	1,600,000	-
Land rent	613,080	320,564
Strategic Planning & Review	2,646,350	4,085,193
Performance contract	2,420,400	1,105,048
Offsite Back-up	1,508,400	1,885,500
Total	101,168,511	100,269,083

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14. Repairs and Maintenance

	Jun. 2023 Kshs	Jun. 2022 Kshs
Vehicles	2,287,039	3,351,090
Buildings	8,574,897	11,565,699
Computers and accessories	11,887,645	8,738,193
Equipment	<u>2,732,272</u>	<u>2,169,098</u>
Total Repairs and Maintenance	<u>25,481,853</u>	<u>25,824,081</u>

15. Depreciation and Amortization

	Jun. 2023 Kshs	Jun. 2022 Kshs
Property, Plant and Equipment	64,985,565	66,438,692
Intangible Assets	<u>4,915,846</u>	<u>4,902,796</u>
	<u>69,901,411</u>	<u>71,341,489</u>

16. Operational Cost

	Jun. 2023 Kshs	Jun. 2022 Kshs
Hire of Facilities & Equipment	11,235,716	11,521,920
Examination Expenses	9,346,040	9,200,500
Library Online Subscriptions	6,799,019	4,445,444
Part Time, Guest Lecturers Cost	20,789,900	21,094,400
Pupilage & Legal Clinics	4,949,655	2,913,400
Pupil Master Workshop	964,200	745,000
Students Welfare	3,047,449	1,613,126
Accreditation Expense	500,000	500,000
Graduation expense	1,425,480	1,406,656
Legal Clinic Visits	4,919,270	4,988,969

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Moot Court Competition	2,342,155	2,341,871
Andragogy Training Curriculum/Training Modules Development	1,547,347	2,118,450
	131,250	-
Binding of Books	103,587	12,400
Fund raising & Alumni costs	44,475	1,442,188
KSL Journal		
Total	68,145,542	64,344,324

17. Continuing Prof. Dev. Expenses

	Jun. 2023 Kshs	Jun. 2022 Kshs
CPD Expenses - Training	13,535,495	15,411,452
CPD Expenses -Consultancy	1,473,781	60,000
Total	15,009,276	15,471,452

18. Hospitality Costs

	Jun. 2023 Kshs	Jun. 2022 Kshs
Gas	1,352,210	1,017,770
Foodstuffs & Drinks	11,912,351	9,925,617
Kitchen & Hostel Expenses	2,173,339	1,860,084
Laundry Expenses	798,500	741,200
Swimming Pool/Sports Expenses	1,637,543	925,440
Club House Expenses	188,952	97,666
Total	18,062,895	14,567,777

19. Inventories

	Jun. 2023 Kshs	June-22 Kshs
Stationery	2,004,711	1,792,149

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Cleaning materials	1,036,032	515,842
Electrical materials	277,480	295,790
Dry Foodstuff	441,121	256,416
Non-Foods	92,990	107,428
Total	3,852,334	2,967,625

20. Accounts Receivables

	Jun. 2023	June-22
	Kshs	Kshs
School Fees Receivable	65,675,611	76,640,018
CPD Receivable	37,808,736	20,821,401
Hospitality Receivable	32,002,412	34,278,706
Non-School Fees Receivables	55,723,967	55,677,967
Staff Receivables	1,074,930	2,014,929
GoK Development Grant	56,500,000	-
Provision for Doubtful Debts	(6,274,456)	(4,703,715)
Total	242,511,200	184,729,307

21. Prepayments and Deposits

	Jun. 2023	June-22
	Kshs	Kshs
Utility Deposits	240,000	240,000
Rent Deposit	1,000,500	1,000,500
Unreconciled receipts	(103,000)	(103,000)
Total Other Current Assets	1,137,500	1,137,500

22. Helb Fund

	Jun. 2023	June-22
	Kshs	Kshs
HELB Fund	32,680,700	22,680,700

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	32,680,700	22,680,700
23. Cash and Cash Equivalents	Jun. 2023	June-22
	Kshs	Kshs
Current Accounts	258,808,541	302,855,469
Total Cash at bank and in hand	258,808,541	302,855,469

23 (a) Detailed Analysis of the Cash and Cash Equivalents

		Jun. 2023	June-22
Financial institution	Account number	KShs	KShs
a) Current account			
Absa Bank	2022099224	20,227,917	17,220,347
Absa Bank	2022029110	109,247,785	191,684,010
Absa Bank	2022099240	10,626,359	8,499,727
Equity Bank	1630263144477	7,142,876	7,145,276
Coop. Bank	1129706350500	111,563,604	78,306,109
Total		258,808,541	302,855,469

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24. Property, Plant & Equipment

	Leasehold Land	Buildings	Capital Work in Progress	Office Equipment	Computer Equipment	Library Books	Motor Vehicles	Furniture & Fittings	Total
Depreciation Rate	0.0%	2.5%	0.0%	30.0%	30.0%	20.0%	25.0%	12.5%	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
COST/VALUATION									
As at 1st July 2021	710,000,000	1,311,713,210	300,204,264	78,505,847	134,738,199	36,539,193	75,944,190	90,383,098	2,738,028,001
Additions	-	-	79,225,719	303,750	6,116,919	3,817,284	-	6,598,570	96,062,242
Revaluation									
As at 30th June 2022	710,000,000	1,311,713,210	379,429,982	78,809,597	140,855,118	40,356,477	75,944,190	96,981,668	2,834,090,242
As at 1st July 2022	710,000,000	1,311,713,210	379,429,982	78,809,597	140,855,118	40,356,477	75,944,190	96,981,668	2,834,090,242
Additions	-	-	38,760,532	1,285,780	9,223,037	2,216,938	6,370,000	7,794,155	65,650,442
As at 30th June 2023	710,000,000	1,311,713,210	418,190,514	80,095,377	150,078,155	42,573,415	82,314,190	104,775,823	2,899,740,684
DEPRECIATION									
As at 1st July 2021	-	167,639,753	-	77,854,599	134,738,200	36,539,192	65,310,238	48,543,747	530,625,729
Charge for the Year	-	32,792,830	-	954,998	6,116,918	3,817,284	10,633,953	12,122,708	66,438,692
As at 30th June 2022	-	200,432,584	-	78,809,597	140,855,118	40,356,477	75,944,190	60,666,456	597,064,421
As at 1st July 2022	-	200,432,584	-	78,809,597	140,855,118	40,356,477	75,944,190	60,666,456	597,064,421

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Charge for the Period	-	32,792,830	-	1,285,781	9,223,038	2,216,938	6,370,000	13,096,978	64,985,565
As at 30th June 2023	-	233,225,414	-	80,095,378	150,078,156	42,573,415	82,314,190	73,763,434	662,049,986
NET BOOK VALUE									
As at 30th June 2023	710,000,000	1,078,487,796	418,190,514	-	-	-	-	31,012,389	2,237,690,699
As at 30th June 2022	710,000,000	1,111,280,626	379,429,982	-	-	-	-	36,315,212	2,237,025,820

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25. Intangible Assets

Description	Jun-23	Jun-22
	KShs	KShs
Depreciation Rate	25%	25%
Cost		
At beginning of period (1 st July 2022)	19,611,185	14,101,347
Additions	52,500	5,509,838
At end of period (30th June 2023)	19,663,385	19,611,185
Amortization and impairment		
At beginning of the period (1 st July 2022)	8,428,133	3,525,337
Amortization	4,915,846	4,902,796
At end of period (30th June 2023)	13,343,979	8,428,133
NBV	6,319,406	11,183,052

26. Trade and Other Payables

	Jun. 2023	Jun. 2022
	Ksh	Ksh
Trade payables	31,396,508	30,737,858
Payments received in advance	111,224,994	157,189,999
Employee payables	8,742,947	2,007,264
Third-party payments	45,030,684	40,988,608
Other payables	1,206,001	1,206,001
Total trade and other payables	197,601,133	232,129,730

	Jun. 2023	June-22
	Ksh	Ksh
27. VAT	26,076,922	17,187,296
Total	26,076,922	17,187,296

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28. Related Party Transactions

The following transactions were carried out with related parties

	2022/23	2021/22
	Kshs	Kshs
Transfers from related parties (State Law Office)	184,110,000	191,110,000
Key management remuneration	7,745,600	6,539,924
Board of Directors expenses	13,494,386	9,927,548

29. Transfers from Ministries, Departments and Agencies

Name of Entity sending the grant	Amount recognized to the Statement of Comprehensive Income	Amount deferred under deferred income	Amount recognized in capital fund	Total grant income during the year	2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
State Law Office and Department of Justice	184,110,000.00	-	56,500,000	240,610,000	240,610,000
Total	184,110,000	-	56,500,000	240,610,000	240,610,000

30. Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

However, the budgeted funds amounting to Ksh 56,500,000 for capital development were received in July after the close of the financial year. This amount has been recognised as a receivable from the government in the FY 2022/2023.

31. Ultimate and Holding Entity

The Kenya School of Law is a Semi-Autonomous Government Agency under the Office of the Attorney General- Department of Justice. Its ultimate parent is the Government of Kenya.

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32. Currency

The financial statements are presented in Kenya Shillings.

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20. APPENDICES

APPENDIX I IMPLEMENTATION STATUS OF AUDITOR-GENERAL'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
			(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
1. Unsupported Account Receivables	Accounts receivables balance of Kshs. 184,729,307 is net of a provision for doubtful debts of Kshs. 4,703,715. The basis for the computation of the provision was not provided.	The school did not have a policy in place to guide on how to work out the provision. The policy has now been prepared and subsequent provisions will be guided by this policy	Resolved	FY 2023/2024
2. Unsupported Trade and Other Payables	The management of the school did not provide for audit verification the ageing analysis for the payables as at 30 June, 2022	The ageing analysis for payables as at 30 June, 2022 amounting to Kshs. 37,737,858 is available	Resolved	FY 2023/2024

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<p>3. Delayed Construction Project of Ultra-modern Library and Moot Courts</p>	<p>The project was scheduled to be completed by September 2016. However, the project was still ongoing six years after the expected completion date</p>	<p>AIA to fast track the project's completion.</p>	<p>Resolved</p>	<p>FY 2022/2023</p>
<p>4. Failure to Use Integrated Enterprises Resource Planning (ERP)</p>	<p>The School acquired an ERP system to integrate the management of its business processes but the scope of the contract was not fully operationalized</p>	<p>The School is in consultation with the ERP supplier to finalize on the areas that have not been operationalised</p>	<p>Ongoing</p>	<p>FY2023/2024</p>
<p>5. Non-compliance with E-procurement</p>	<p>The School had not implemented e-procurement as required by the Executive Order No.2 of 2018 and continues to undertake its procurements manually.</p>	<p>The school is in in consultation with the ERP provider to activate the e-procurement to enable prospective bidders to submit their documents online.</p>	<p>Ongoing</p>	<p>FY2023/2024</p>

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<p>6. Procurement of Conference Facilities and Non-Prequalified Suppliers</p>	<p>Procurement of conference and workshop services was made to suppliers not in the pre-qualified list</p>	<p>These were procurement of hotels in remote and rarely visited regions mainly for a prison legal clinic visit. The hotels have now been included in the list of prequalified suppliers</p>	<p>Resolved</p>	<p>FY2023/2024</p>
<p>7. Non-Remittance of Value Added Tax</p>	<p>VAT ledgers indicated outstanding balances of more than one year. VAT should be paid not later than the twentieth day after end of the month</p>	<p>The School has resolved the issue with KRA and awaits the issuance of a tax compliance certificate</p>	<p>Resolved</p>	<p>FY2023/2024</p>



Dr. Henry K. Mutai

Director/Chief Executive Officer & Secretary

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APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1. Ultra-Modern Library and Moot Courts	488,704,449	360,896,054	94%	488,704,449		GOK

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APPENDIX III: INTER-ENTITY TRANSFERS

Breakdown of Transfers from the State Department of Office of the Attorney General and Department of Justice.

		Bank Statement Date	Amount (Kshs)	Financial Year
a	Recurrent Grants	19 th -Aug. 2022	47,777,500.00	2022/2023
		3rd -Nov. 2022	47,777,500.00	
		31st-Jan. 2023	47,777,500.00	
		28th-April 2023	40,777,500.00	
b	Capital Grant	30th-June 2023	56,500,000.00	2022/2023
		Total	240,610,000.00	

The above amounts have been communicated to and reconciled with the parent Ministry

Principal Accountant

Head of Accounting Unit

Kenya School of Law

State Law Office

Sign



Sign-----

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APPENDIX IV: TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Office of the Attorney General and Department of Justice	19 th -Aug. 2022	Recurrent	47,777,500.00	47,777,500.00	-	-	-	Gok Grants Recurrent	47,777,500.00
	3rd -Nov. 2022	Recurrent	47,777,500.00	47,777,500.00	-	-	-	Gok Grants Recurrent	47,777,500.00
	31st-Jan. 2023	Recurrent	47,777,500.00	47,777,500.00	-	-	-	Gok Grants Recurrent	47,777,500.00
	28th-April 2023	Recurrent	40,777,500.00	40,777,500.00	-	-	-	Gok Grants Recurrent	40,777,500.00
	30 th -June 2023	Development	56,500,500.00	56,500,000.00				Gok Grants Recurrent	56,500,000.00
TOTAL			240,610,000.00	240,610,000.00	-	-	-		240,610,000.00

