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THE AUDITOR-GENERAL

ON

KENYA SCHOOL OF LAW

**FOR THE YEAR ENDED
30 JUNE, 2024**





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THE KENYA SCHOOL OF LAW

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
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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 Cap. 16C. 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 2024 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 | Mr. Mark Mukuha |
| 11. | Principal Librarian | Ms. Agnes Mwai |

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| | | |
|-----|-------------------------|--------------------|
| 12. | Principal Legal Officer | Ms. Pauline Mbuthu |
|-----|-------------------------|--------------------|

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

h) The Kenya School of Law Bankers

1) Barclays Bank of Kenya

Corporate Branch

Barclays Plaza

P.O BOX 4661 – 0100

Nairobi, Kenya

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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 ❖ Former 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>CPA Joseph Waruiru Member Representing The National Treasury</p> | <ul style="list-style-type: none"> ❖ MBA- Finance-University of Nairobi ❖ BA, Economics / Maths -Egerton University ❖ CPA (K) ❖ Strategic Leadership-KSG <p style="text-align: right;">Appointment Date: 23rd November, 2023</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 (ICS) <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>Ms. Noreen Wambui N. Kanyua Member Representing Inspectorate of State Corporations Executive Office of The President</p> | <ul style="list-style-type: none"> ❖ Assistant Inspector General - Inspectorate of State Corporations Executive Office of The President ❖ Ongoing –Doctor of Philosophy (Ph.D.) - Ligs University, USA ❖ Masters in Organizational Development (EMOD) - United States International University, Nairobi ❖ BA in International Relations - United States International University, Nairobi ❖ Appointment Date: 10th November, 2023 |

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Dr. Henry Kibet Mutai,
Director/CEO & Secretary
Kenya School of Law Board


- ❖ 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
- ❖ Appointment Date: 26th March, 2018

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4. MANAGEMENT TEAM

| Key manager's photograph, name and key professional/academic qualifications | Responsibility |
|---|---|
| <p>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>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,</p> | <p>Assistant Director, Advocate Training Programme</p> <p>Appointment Date: 7th November, 2017</p> |




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| | |
|---|---|
| Bachelor of Laws (LLB) | |
| <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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| <p>Mr. Fredrick Muhia</p>  <p>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</p> | <p>Principal Officer, Academic Services</p> <p>Appointment Date: 1st May 2010</p> |
| <p>Mr. Mark M. Wanjohi</p>  <p>Master of Laws (LL.M), Postgraduate Diploma in Law, Bachelor of Laws (LL.B), Certified Public Secretary</p> | <p>Lecturer, Paralegal Training Programme Coordinator</p> <p>Appointment Date: 5th December, 2022</p> |
| <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> |

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| | |
|---|---|
| <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 Twentieth Annual Report and Accounts of the Kenya School of Law for the period ending 30th June, 2024

KEY ACHIEVEMENTS

During the year under review the School continued to discharge its mandate of provision of 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

The following were key achievements during the year under review during the year:

1. The Paralegal Training Programme (PTP) received full accreditation from the Council of Legal Education (CLE) pursuant to the provisions of the Legal Education Act and the relevant Regulations. The accreditation was granted for a period of five (5) years with effect from 9th April 2024.
2. The School extended the scope of the Memorandum of Understanding (MOU) with the Higher Education Loans Board (HELB) to enable the extension of HELB loans to PTP students from July 2023.
3. The School held its 8th Graduation and Prize-Giving Ceremony on the 8th December, 2023.
4. The School was accredited by KASNEB and commenced Certified Secretaries Course, and the first intake of about 160 students, undertaking foundational and intermediate modules, was in September 2023.
5. Publishing of School Justice newsletter two issues (Vol. 6 Issue 2 and Vol. 7 Issue 1), which is one of our information, education and communication tools that helps in communicating to all our stakeholders, both internal and external about the School's activities that have taken place within a specific timeframe.
6. The School held the 5th Annual Conference themed "*Taxation and Social Economic Rights in Middle-Income Economies*" that took place on 25-26 April 2024.
7. The School got an ISO 90001:2015 Recertification certification for the next three years by KEBS from 2024 to 2027.
8. The School in collaboration with CIHEB held several trainings on matters touching on human and sexual rights to targeted trainees within Nairobi.

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CHALLENGES

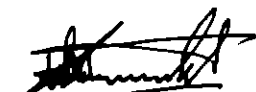
The School faced a shortfall in revenue due to budget cuts. The initial allocation of Kshs. 184 million for recurrent budget was revised downwards to Kshs. 151 million.

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 Mworio 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, 2024. This is the twentieth 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

As the country marches towards the attainment of Vision 2030 whose aim is to transform Kenya into a newly industrializing, middle-income country providing a high quality of life to all its citizens through the various pillars, the School under the social pillar has not been left behind in undertaking training programmes in cognizance of globalization and legal skills for the 21st century legal expert. Thus in February, 2024, the ATP academic programme welcomed a total of 1692 lawyers into its programme with the sole aim of training them to be competent, market-ready advocates. Orientation of this new cohort of ATP students was done both virtually and physically on Thursday 1st February, 2024 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, NGOs and some faith based organizations. To this end, visits were organized to various prisons in Kenya such as Mombasa Shimo La Tewa Prison, Kisumu, Kodiaga prison, Kakamega, Kitui, and Kangeta prisons. Our students also participated in several legal aid activities hosted by Christ Is the Answer Ministries Church held within Nairobi and its outskirts. In addition to these activities, the School in collaboration with an

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NGO, CIHEB held several trainings on matters touching on human and sexual rights to targeted trainees within Nairobi.

Continuing with our theme of engaging stakeholders, the School held a virtual Pupil master workshop on the 23rd May 2024 where various matters touching on the school's mandate of training were discussed. On 21st June, 2024, the ATP students benefitted from mentorship from distinguished members from the South Eastern Branch of the Law Society of Kenya who visited the School and also donated suits for needy students in the School.

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 on the 14th-15th December, 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 2022 ATP class, the School held its 8th Graduation and Prize-Giving Ceremony on the 8th December, 2023.

The 2023/2024 academic year for the Paralegal Training Programme (PTP) commenced on 10th July 2023 with orientation for the newly admitted First-Year students. For the 2023/2024 academic year, PTP commenced an online-only evening classes with the new First-Year cohort. This is intended to accommodate students who are either live or work outside Nairobi or are otherwise unable to physically attend classes.

The School extended the scope of the Memorandum of Understanding (MOU) with the Higher Education Loans Board (HELB) to enable the extension of HELB loans to PTP students from July 2023.

PTP offered the final round of examinations for the Old Curriculum from 18th September to 4th October 2023. Since this was the last offering of the Old Curriculum examinations, any students who were unsuccessful were transitioned to the New Curriculum using the transition guidelines approved by the School. During this academic year, the School introduced Special and Supplementary Examinations at the end of every term. These examinations are intended to allow students who defer sitting for the original examination for medical and financial or other valid reason or those for fail their first attempt of the original examination, an opportunity to sit for the examinations before proceeding to the next year of study. Previously, students who have to wait for one academic year to take any failed or deferred examination.

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PTP students have been involved in extra-curricular activities throughout the year. The activities include sports at the Karen Campus every Friday as well as sports tournaments with students from the Advocates Training Programme (PTP). Additionally, PTP students participated in various club activities. The most vibrant club during the year was the Debate Club which represented the School in various inter-university debate competitions including the following debate tournaments:

- a) Kenyatta University debate from 14th to 17th September 2023.
- b) Ubuntu Debate Tournament at Kenyatta University on 26th February, 2024
- c) Mashujaa Debate Tournament at Strathmore University from 23rd March, 2024
- d) Campus Debate 1 broadcast on KTN television on 15th March, 2024
- e) Campus Debate 2 broadcast on KTN television on 5th April, 2024

PTP students participated in legal clinics organized in conjunction with various partners including:

- a) The Christ Is the Answer Ministries (CITAM) legal aid clinics in Kitengela on 22nd September 2023.
- b) The Christ Is the Answer Ministries (CITAM) legal aid clinics in Langata on 23rd September 2023.
- c) The CIHEB-Kenya legal aid clinic at the Bar Hostess Empowerment & Support Programme (BHESP) offices in Kasarani on 6th April, 2024.
- d) The Law Society of Kenya - Nairobi Branch legal aid clinic at PCEA Unity Church in Umoja Estate, Nairobi on 14th April, 2024.
- e) The International Centre for Reproductive Health- Kenya (ICRH-K) legal aid clinic in Mombasa on 11th May, 2024.

The Paralegal Training Programme (PTP) received full accreditation from the Council of Legal Education (CLE) pursuant to the provisions of the Legal Education Act and the relevant Regulations. The accreditation was granted for a period of five (5) years with effect from 9th April 2024. The School has pursued accreditation since the inception of PTP and has held continuous engagement with CLE over the rigorous requirements culminating in the final on-site visit to the Town Campus by CLE on 1st November 2023. Over the years, the School has taken various corrective actions and submitted corrective action reports to CLE.

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KSL students during the 8th Graduation and Prizing - Giving Ceremony on 8th December 2023 at the School in Karen

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Induction of the ATP class on February 01, 2024

b) Continuing Professional Development

The FY 2023-2024 had both positives and negatives, as the School, through the Continuing Professional Development Department (CPD) continue to carry out part of the School's core mandate. The main activities during this financial year were (1) training (2) Certified Secretaries Course (3) legal consultancies, and (4) annual conference. Despite financial constraints that faced the School, a lot happened in the year.

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The Continuing Professional Development Department realised 96% of its financial targets through these activities.

Training

The training offered this year included legal audit, data protection law and policy, advanced negotiations, investigations and courtroom skills, public procurement law and policies, litigation, andragogy, and public private partnerships. These courses were offered in Mombasa, Nairobi and Naivasha, and run for 5 days each. A total of 25 courses were successfully offered, three of which were virtual. Some of the courses were calendar courses; others were customised to the needs of a particular client, who included the Office of the Attorney General (Legal Audit & Compliance; Public Procurement Law and Policies).

During the year, the School also offered *Legal Auditor Certification Course*, held in Nakuru between 22-26 January, 2024. This is an important course through which all lawyers who wish to be legal auditors have to be certified by the School as the only institution in Kenya and in Africa, doing that kind of certification.

Certified Secretaries Course

In the year 2023-2024, the School was accredited by *KASNEB* and commenced Certified Secretaries Course, and the first intake of about 160 students, undertaking foundational and intermediate modules, was in September 2023. There were other intakes in January and May 2024. This course has attracted a lot of interest from members of the legal profession, who are the majority. For the first time, lawyers in Kenya have their "own" institution to train them to become certified secretaries.

Legal Consultancies

During the year, the School continued to carry out consultancies on legal and governance audit for a number of institutions in the public sector. The School was able to take 9 consultancies, some of which would spill into the next financial year, having come late in the financial year under review

Annual Conference

The Annual Conference themed "*Taxation and Social Economic Rights in Middle-Income Economies*" took place on 25-26 April, 2024. The guest speakers at the conference included Prof. Collins Odote, CLE Board Chair and Dean University of Nairobi School of Law; Mr. Kwame Owino (Economist); Hon. Dr. Makali Mulu, MP, Kitui Central, & Member, Budget Committee of the National Assembly, amongst other speakers. The discussions were vibrant and met our objectives.

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The papers that were presented would be reviewed further and be published in the proposed inaugural *KSL Law Journal* in the next Financial Year.

Research Activities

The School undertook a consultancy funded under the UNDP's programme for support in access to justice. The consultancy involved the development of a National code of conduct for paralegals in Kenya. At the same time, the School continued engaging New York University on possible collaboration on research activities, and all signs are positive that it will be successful.



Participants in *Legal Auditor Certification Course*, at Ole Ken Hotel, Nakuru, held on 22-26 January, 2024

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, CLAW IT, Agro Care, Commission of Administrative Justice, Tana River Water Works, Teacher's Service Commission,

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IPOA, Council of Legal Education, Makerere University, Capital Markets Authority and Institute of Primate Research.

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

d) Human Resources and Administration

During the Financial year the School developed a number of Policies around key areas policies on Resource Mobilization, Monitoring and Evaluation and Prevention and Response to Gender Based Violence.

At the end of the calendar year, in December, 2023 staff gathered together for an End of year luncheon and had a great occasion to bond and recognize colleagues for their various achievements. Within the same month, three (3) staff who were retiring from the service were also celebrated as colleagues bid them farewell as they proceeded on retirement.

Sadly, in the months of January and February, the School lost two staff members from the Supply Chain Management and Continuing Professional Development departments. The School community came together and condoled with the family of fallen colleagues and similarly supported other staff who were bereaved during the year.

Quarterly Health talks organized in conjunction with the Staff Medical Insurance Provider on various topics including Alcohol and Substance dependence, Mental health and Gender based violence and chronic disease management, as well as an opportunity for staff to have health checks. Additionally, staff were sensitized on personal financial management.

Within the year, the School recruited a number of staff, in replacement of those who have left for one reason or the other. Successful candidates who took up appointment underwent staff induction training in the month of June, 2024.

All staff set their performance targets at the beginning of the financial year 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

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Having conducted a Training Needs Assessment, training projections were prepared however implementation of the projections was constrained by budget. The School conducted an Employee Engagement survey and determined various indices including, work environment satisfaction, job satisfaction, Employee Net Promoter score, Leadership satisfaction and Corruption perception, all of which provided valuable feedback on the working environment and suggestions for improvement in the working experience of employees.



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

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Staff during the luncheon session in December 2023

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FINANCIAL PERFORMANCE

a) Revenue

During the year the School received **Kshs 151.31 Million** as Government recurrent subvention against **Kshs 184.11 Million received** in the 2022/2023 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 377.4 Million** from its internal operations against **Kshs 377.3 Million** in 2022/2023 financial year. This represented a marginal rise of 0.1% and compares closely with the performance of FY 2022/2023. Student's fees income of **Kshs 291.66 Million** contributed the highest portion of this internally generated revenue representing 78%. Combined Hospitality and CPD activities generated **Kshs 79.7 Million** against **Kshs 64.1 Million** in 2022/2023 financial year representing an increase of 22%. A total of **Kshs 5.9 Million** came from rental income and other miscellaneous income.

b) Expenditure

The School expended **Kshs 616.3 Million** in recurrent expenses. A total of **Kshs 24.8 Million** was spent on the ongoing construction of the library while **Kshs 11.5 Million** was used on acquisition of new assets.

c) Results

The School's net assets rose from **Kshs 2.56 billion** in the 2022/2023 financial year to **Kshs 2.65 billion** in 2023/2024 financial year.

During the year, the School reported a deficit of **Kshs 87.6 million**. This was a significant rise from the deficit recorded in the financial year 2022/2023 where it stood at **Kshs. 10.4 million** and this is mostly explained by a bigger depreciation that resulted from the revaluation of assets.

CHALLENGES

The School faced a number of challenges during the year under review. These included a reduction in exchequer funding of the recurrent grant and a total lack of the 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 2023/2024

Section 81 Subsection 2 (f) of the Public Finance Management Act, Cap. 412A 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 an annual basis. The KSL achieved its performance targets set for the FY 2023/2024 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 1500 students under ATP | Trained a total of 1748 lawyers under the Advocates Training Programme |
| | | No. of students trained in the PTP | Train 200 students under PTP | Trained a total of 401 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 27 CPD short courses | Delivered 22 CPD short courses |
| | To Strengthen Research, consultancies and projects: | No. of legal consultancies undertaken | Undertake 7 legal consultancies | 8 consultancies were undertaken during the period |
| | | No. of conferences held | Hold an annual conference | Held the 5th Annual Legal Conference in April 2024 |
| Financial Sustainability | Strengthen Revenue Generation | Total amount of revenue generated | Promote CPD courses and consultancies | A total of Kshs. 54,307,607.00 was raised |
| | | | Promote and offer hospitality services | A total of 23,482,696.00. was raised through the hospitality services |
| Institutional capacity | To strengthen human capital | % implementation of TNA report | Implement Training Needs Assessment Report | A total of 22 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 64 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 | 2 CSR activities were done during the FY. |
| Corporate Leadership and Governance | To Strengthen Corporate Governance | No. of Board Members trained | Conduct Board Training | Activity was not undertaken due to the budgetary constraints. |

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| | | | | |
|--|--|--------------------------------|---|---|
| | | No. of annual reports prepared | Prepare and publish School's Annual Report in line with Mwongozo Requirements | The FY 2022/2023 Annual Report Published. |
|--|--|--------------------------------|---|---|

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 2023/2024 strategic plan activities as indicated above clearly demonstrates an achievement of the School's 2023/2024 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. The School is committed to being compliant with the Law and to 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. Mr. Joseph Waruiru | Member |
| 3. Mrs. Emily Chweya | Member |
| 4. Ms Catherine Ochanda | Member |

Academic Affairs Committee

This 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 |

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. Mr. Joseph Waruiru | Member |
| 4. Ms. Catherine Ochanda | Member |

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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, Cap. 7H
- ii) The Kenya School of Law Act, Cap. 16C
- iii) The Public Officers Ethics Act, Cap. 185B
- iv) The State Corporations Act, Cap 446
- v) The Public Procurement and Asset Disposal Act, Cap. 412C
- vi) The Public Finance Management Act, Cap. 412A

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, Cap. 16C guides the remuneration and expenses of the Chairperson and Members of the Board.

Board Meetings

During the year, there were eight Board meetings, four of which were special meetings including 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. Mr. Joseph Waruru Member 3. Mrs. Emily Chweya Member 4. Ms. Catherine Ochanda Member | 7 (4 ordinary meetings 3 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 | 4 ordinary meetings |
| Audit and Risk Management Committee | 1. CS. Jacqueline A.O. Manani Chairperson 2. Hon. Lady Justice Pauline Nyamweya Member 3. Mr. Joseph Waruru Member 4. Ms. Catherine Ochanda Member | 5 (4 ordinary meetings and 1 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 2023/2024 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 95.5% 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

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.

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CORPORATE SOCIAL RESPONSIBILITY FOR FY 2023-2024.

1. KSL staff participated in tree planting that was spearheaded by Hon. Justin Muturi, the Attorney General. The activity took place at Kona Baridi, Ngong' Kajiado county on 12th June 2024.
2. Staff and students participated in the Standard Chartered Nairobi Marathon held on 30th October 2023.
3. The School donated 672 packets of sanitary pads to the girls at the Karen C primary on 6th July 2023.
4. The School also donated clothes, shoes, books, toys and storybooks to children of Destiny Shapers Centers home.



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KSL staff participated in tree planting that was spearheaded by Hon. Justin Muturi, the Attorney General. The activity took place at Kona Baridi, Ngong' Kajiado county on 12th June 2024.

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The School donated sanitary pads to Karen C Primary. The Deputy Principal, Ms Peninah Murage, received the donations.

11. REPORT OF THE BOARD OF DIRECTORS

The Board submits this report together with the financial statements for the year ended June 30, 2024 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, 2024 are set out on page 1 to page 7.

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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, Cap. 16C.

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.....19/12/2024.....

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12. STATEMENT OF BOARD'S RESPONSIBILITIES

Section 81 of the Public Finance Management Cap.412 A and Section 23 of the Kenya School of Law Act Cap. 16C, 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, 2024. 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 CAP 412A 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, 2024, 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

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been relied 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 _____ 2024 and signed on its behalf by:



Prof. Joseph Mworia Wamutitu

Chairperson

KENYA SCHOOL OF LAW BOARD



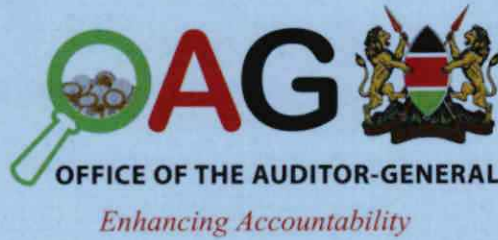
Dr. Henry K. Mutai

Director/Chief Executive Officer & Secretary

KENYA SCHOOL OF LAW BOARD

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA SCHOOL OF LAW FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 36, which comprise of the statement of financial position as at 30 June, 2024

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, 2024, 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. Variances Between the Assets Register and the Financial Statements Balance

The statement of financial position reflects a balance of Kshs.2,354,883,152 in respect of property, plant and equipment as disclosed in Note 24 to the financial statements. However, review of the assets register revealed variances with the amounts reflected in the financial statements as tabulated below:

| S. No. | Description | Balance as per Assets Register (Kshs.) | Balance as per Note 24 (Kshs.) | Variance (Kshs.) |
|---------------|------------------------------|---|---------------------------------------|-------------------------|
| 1 | Motor vehicles | 30,066,000 | 9,487,453 | 20,578,547 |
| 2 | Land | 960,000,000 | 1,200,000,000 | (240,000,000) |
| 3 | Computers | 37,319,857 | 0 | 37,319,857 |
| 4 | Furniture and Fittings | 63,802,591 | 55,429,957 | 8,372,634 |
| 5 | Buildings | 500,200,000 | 534,600,165 | (34,400,165) |
| 6 | Office Equipment | 4,408,129 | 13,493,149 | 9,085,020 |
| 7 | Intangible assets (software) | 11,130,575 | 6,266,929 | 4,863,646 |
| 8 | Plant and Machinery | 30,144,555 | Not included note 24 | 30,144,555 |
| 9 | Library books | Not in the register | 0 | - |
| 10 | Capital work in progress | 100,000,000 | 541,872,428 | 441,872,428 |

Further, the net book values for computer equipment and library books in Note 24 to the financial statements are indicated as nil balances, yet there were additions during the year comprising computer equipment totalling Kshs.2,908,219 and library books of Kshs.4,479,194.

In the circumstances, the accuracy and completeness of the property plant and equipment balance of Kshs 2,354,883,152 could not be confirmed.

2. Unsupported Trade and Other Payables

The statement of financial position, as disclosed in Note 26 to the financial statements, reflects trade and other payables balance of Kshs.201,061,714 which includes an amount of Kshs.181,605,833 which was not supported with, ageing analysis, ledgers, statements, invoices or payment vouchers.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.201,061,714 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 the 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 receipts budget and actual on a comparable basis of Kshs.528,790,000 and Kshs.528,675,383 respectively, resulting to an under-funding of Kshs.114,617 or .02% of the budget. Further, the School spent an amount of Kshs.616,253,637 against actual receipts of Kshs.528,675,383, resulting in an over-expenditure of Kshs.87,578,254 or 17% of actual receipts.

The over-expenditure and under-funding 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 judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year matters

In the audit report of the previous year, several issues were raised under the report on financial statements and report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

Other Information

The Management is responsible for the other information set out on page iv to xlv which comprise of Key Entity Information and Management, Chairperson's Statement, Report of the Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and the Statement of Board's Responsibilities. The Other Information does not include the financial statements and my audit report thereon. My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the School's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, If I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Failure to Optimize Use of the Enterprise Resource Planning (ERP)

Note 25 to the financial statements reflects Kshs.24,526,754 in respect of the cost of intangible assets. Included in this amount is Kshs.14,998,510 for the supply, delivery, installation, configuration, testing and implementation of an Integrated Enterprises Resource Planning (ERP) system, whose contract was signed on 27 June, 2018. As outlined in the contract, the ERP system was expected to automate the School's functions

to enable integration of management of the core business processes in real-time. Although the certificate of completion was signed on 11 May, 2020, a physical verification of the ERP system revealed that the integrated financial and accounting management, procurement, inventory and store modules had not been fully automated. The scope of the contract was not fully operationalized, despite the contractor receiving full payment for all the modules.

In the circumstances, the School has not achieved the intended objectives of automation and value for money realized from the expenditure of 14,998,510 could not be confirmed.

2. Presentation and Disclosure of the Financial Statements

The statement of financial performance in the revised financial statements submitted on 20 December 2024 was not signed by any of the three signatories of the School. Further, The status of implementation of the auditor's recommendations on page 29 of the financial statements on the was not signed by the Accounting Officer.

In the circumstances, the financial statements presented for audit do not conform to the format prescribed by the Public Sector Accounting Standards Board.

3. Non-Compliance with the One Third of the Basic Salary Rule

Review of the payroll for June 2024, revealed that twenty-four employees earned net salaries of less than one-third of their respective basic salary, contrary to Section 19 (3) of the Employment Act, 2007. The law requires that the total amount of all deductions which may be made by an employer from the wages of employees at any one time shall not exceed two-thirds of such wages.

In the circumstances, Management was in breach of the law and this may expose the staff to pecuniary embarrassment.

4. Non-Conformity to the Staff Establishment

The statement of financial performance and as disclosed in Note 11 to the financial statement reflects employees' costs of Kshs. 266,921,882. Review of the staff establishment revealed that the School has one hundred and ninety-two (192) approved positions against one hundred and thirty (130) staff in post, resulting in an overall deficit of sixty two (62) employees. The staff shortage, if not addressed, may adversely affect the operations of the institution and service delivery to the public. Further, the School had over-staffing in four (4) positions. This was contrary to Paragraph 2.1.4 of the School's Human Resource Policies and Procedures Manual, 2018 which states that all appointments shall be made with the approval of the Board and shall be within the approved establishment.

In the circumstances, Management was in breach of the School's Human Resource Policies and Procedures Manual.

5. Delayed Construction of Ultra-Modern Library and Moot Courts

Records indicate that the School entered into a contract for the construction of an Ultra-modern Library and Moot courts at a cost of Kshs.488,704,449. The contract commenced on 24 June 2013 with a contract period of three (3) years, to 30 June, 2016. However, review of the progress report of the construction revealed that payments amounting to Kshs.371,915,532 had been paid to the contractor as at 30 June 2024, for works certified, representing 96 % completion, about eight (8) years after the expected completion date. The delayed completion was not explained.

In the circumstances, the School may not achieve value for money on the amount of Kshs.371,915,532 spent on the project.

6. Non-Remittance of Value Added Tax

The statement of financial position reflects unpaid Value Added Tax (VAT) balance of Kshs.28,748,949 as disclosed in Note 27 to the financial statements which was not remitted to the Kenya Revenue Authority contrary to Section 19(1) and (2) of the Value Added Tax Act, Revised Edition 2023 which requires VAT to be paid not later than the twentieth day after the end of that period. Further, a schedule supporting the balances was not provided for review.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Incomplete Assets Register

The statement of financial position reflects a balance of 2,354,883,152 relating to property plant and equipment as disclosed in Note 24 to the Financial Statement. However, the asset registers lacked information on the depreciation charge for the year and the

accumulated depreciation for each of the assets, contrary to the requirement of National Treasury's Asset and Liability Reporting templates issued in June, 2020 (Revised 2024).

In the circumstances, the existence of effective internal controls over assets could not be confirmed.

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 controls, 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 the 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 continue as a going concerns, disclosing, as applicable, matters related to going concern and using the going concern 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
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14. STATEMENT OF FINANCIAL PERFORMANCE

| | Note | 2023/2024 | 2022/2023 |
|---|------|---------------------|---------------------|
| | | Kshs | Kshs |
| Revenue from non-exchange transactions | | | |
| National Treasury | 5 | 151,310,000 | 184,110,000 |
| | | <u>151,310,000</u> | <u>184,110,000</u> |
| Revenue from exchange transactions | | | |
| School fees income | 6 | 291,656,758 | 306,869,887 |
| Hospitality income | 7 | 22,591,963 | 21,163,383 |
| Continuous Professional Development income | 8 | 57,128,603 | 42,960,359 |
| Rental revenue from facilities and equipment | 9 | 3,769,350 | 4,268,667 |
| Other income | 10 | 2,218,709 | 2,083,967 |
| | | <u>377,365,383</u> | <u>377,346,263</u> |
| Total revenue | | <u>528,675,383</u> | <u>561,456,263</u> |
| Expenses | | | |
| Employee costs | 11 | 266,921,882 | 260,632,512 |
| Board Expenses | 12 | 8,781,680 | 13,494,386 |
| Use of Goods and Services | 13 | 94,368,222 | 101,168,511 |
| Repairs and Maintenance | 14 | 20,540,580 | 25,481,853 |
| Depreciation and Amortization | 15 | 126,018,757 | 69,901,411 |
| Operational costs | 16 | 61,548,477 | 68,145,542 |
| Continuing Prof Dev. Expenses | 17 | 20,825,424 | 15,009,276 |
| Hospitality Costs | 18 | 17,248,616 | 18,062,895 |
| Total expenses | | <u>616,253,638</u> | <u>571,896,386</u> |
| Surplus/ (Deficit) for the period | | <u>(87,578,255)</u> | <u>(10,440,123)</u> |

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

15. STATEMENT OF FINANCIAL POSITION

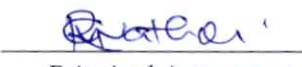
| Assets | Note | 2023/2024 Kshs | 2022/2023 Kshs |
|---|-------------|-----------------------------|-----------------------------|
| Current assets | | | |
| Inventories | 19 | 3,310,177 | 3,852,334 |
| Accounts Receivables | 20 | 190,770,276 | 242,511,200 |
| Prepayments and Deposits | 21 | 1,240,500 | 1,137,500 |
| HELB Fund | 22 | 45,680,700 | 32,680,700 |
| Cash and Cash Equivalents | 23 | <u>306,251,297</u> | <u>258,808,541</u> |
| Total Current Assets | | <u>547,252,950</u> | <u>538,990,275</u> |
| Non-current assets | | | |
| Property, Plant and Equipment | 24 | 2,354,883,152 | 2,237,690,699 |
| Intangible Assets | 25 | <u>6,266,929</u> | <u>6,319,406</u> |
| Total non - current assets | | <u>2,361,150,081</u> | <u>2,244,010,104</u> |
| Total assets | | <u>2,908,403,031</u> | <u>2,783,000,380</u> |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and Other Payables | 26 | 201,061,714 | 197,601,133 |
| VAT | 27 | <u>28,748,949</u> | <u>26,076,922</u> |
| Total current liabilities | | <u>229,810,663</u> | <u>223,678,055</u> |
| Total liabilities | | <u>229,810,663</u> | <u>223,678,055</u> |
| Reserves | | 1,493,943,259 | 1,321,729,160 |
| Accumulated Deficit | | (364,496,623) | (311,552,567) |
| Capital Fund | | <u>1,549,145,732</u> | <u>1,549,145,732</u> |
| | | <u>2,678,592,368</u> | <u>2,559,322,325</u> |
| Total net assets and liabilities | | <u>2,908,403,031</u> | <u>2,783,000,380</u> |

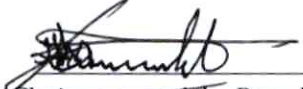
KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

The notes set out on pages 10 to 38 form an integral part of these Financial Statements.

The financial statements set out on pages 1 to 9 were signed on behalf of Kenya School of Law
by:


Director/ CEO & Secretary
Dr. Henry Mutai


Principal Accountant
CPA Ruth G. Gichuki
ICPAK No. 13366


Chairperson of the Board
Prof. Joseph M. Wamutitu

Date 19/12/24

Date 19/12/24

Date 19/12/24

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
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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 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, 2023 | | (311,552,568) | 1,321,729,160 | 1,549,145,732 | 2,559,322,324 |
| At 1st July 2023 | | (311,552,568) | 1,321,729,160 | 1,549,145,732 | 2,559,322,324 |
| Revaluation Gain | | | 206,848,298 | | 206,848,298 |
| Transfer of excess depreciation on revaluation | | 34,634,199 | (34,634,199) | | - |
| Surplus/(Deficit) | | (87,578,255) | | - | (87,578,255) |
| As at 30th June, 2024 | | (364,496,623) | 1,493,943,259 | 1,549,145,732 | 2,678,592,367 |

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

17. STATEMENT OF CASH FLOWS

| | Notes | 2023/2024 Kshs | 2022/2023 Kshs |
|--|----------|---------------------|---------------------|
| Cash flows from Operating activities | | | |
| Receipts | | | |
| Transfers from other government entities | 5 | 151,309,999 | 184,110,000 |
| Rendering of services | 6,7,8 | 371,377,325 | 370,993,629 |
| Sales of goods | | - | - |
| Rental revenue from services and equipment | 9 | 3,769,350 | 4,268,667 |
| Other income | 10 | 2,218,709 | 2,083,967 |
| Total Receipts | | 528,675,382 | 561,456,263 |
| Payments | | | |
| Employee costs | 11 | 266,921,882 | 260,632,512 |
| Board Expenses | 12 | 8,781,680 | 13,494,386 |
| Use of goods and services | 13 | 94,368,222 | 101,168,511 |
| Repairs and Maintenance | 14 | 20,540,580 | 25,481,853 |
| Operational costs | 16 | 61,548,477 | 68,145,542 |
| Continuing Prof Dev. Expenses | 17 | 20,825,424 | 15,009,276 |
| Hospitality Costs | 18 | 17,248,616 | 18,062,895 |
| | | 490,234,881 | 501,994,975 |
| Adjustments for; | | | |
| (Increase)/ Decrease in Inventory | 19 | 542,157 | (884,709) |
| Increase in receivables | 20,21,22 | 38,637,924 | (67,781,893) |
| Increase/(Decrease) in Payables | 26,27 | 6,132,608 | (25,638,971) |
| | | 45,312,689 | (94,305,573) |
| Net cash flows from/ (used in) operating activities | | 83,753,191 | (34,844,285) |
| Cash flows from investing activities | | | |
| Purchase of property and equipment | 24,25 | (36,310,435) | (65,702,643) |
| Net cash flows from investing activities | | (36,310,435) | (65,702,643) |
| Cash flows from financing activities | | | |
| GoK Development Grant | | - | 56,500,000 |
| Net Cash flow from Financing Activities | | - | 56,500,000 |

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
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| | | |
|--|---------------------------|---------------------------|
| Net increase in Cash and Cash equivalents | <u>47,442,756</u> | <u>(44,046,928)</u> |
| Cash and Cash Equivalents at 1 July | 258,808,541 | 302,855,469 |
| Cash and Cash Equivalents at 30 June | <u>306,251,297</u> | <u>258,808,541</u> |

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

**18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR
ENDED 30 JUNE 2024**

Recurrent budget

| | Budget 2023/2024 Kshs | Adjustments | Final Budget 2023/2024 Kshs | Actual cumulative to date Kshs | Performance Difference Kshs | % of utiliz ation |
|---|-----------------------------|--------------|-----------------------------------|---|-----------------------------------|-------------------------|
| Revenue | | | | | | |
| GoK Grants - Recurrent | 151,310,000 | - | 151,310,000 | 151,310,000 | 0 | 100% |
| School Fees Income | 271,200,000 | - | 271,200,000 | 291,656,758 | 20,456,758 | 108% |
| Hospitality Income | 41,640,000 | (1,500,000) | 40,140,000 | 22,591,963 | (17,548,037) | 56% (i) |
| Continuous Professional Development | 54,552,000 | 1,500,000 | 56,052,000 | 57,128,603 | 1,076,603 | 102% |
| Rental Revenue from Facilities and Equipment | 4,488,000 | - | 4,488,000 | 3,769,350 | (718,650) | 84% (ii) |
| Other Incomes | 5,600,000 | - | 5,600,000 | 2,218,709 | (3,381,291) | 40% (iii) |
| Total Income | 528,790,000 | - | 528,790,000 | 528,675,383 | (114,617) | |
| Expense | | | | | | |
| Use of Goods and Services | 82,880,000 | 9,938,200 | 92,818,200 | 94,368,222 | (1,550,022) | 102% |
| Employee Costs | 283,150,000 | (8,925,000) | 274,225,000 | 266,921,882 | 7,303,118 | 97% |
| Depreciation | 40,000,000 | (14,000,000) | 26,000,000 | 126,018,757 | (100,018,757) | 485% (iv) |
| Repairs and Maintenance | 16,050,000 | 3,396,800 | 19,446,800 | 20,540,580 | (1,093,780) | 106% |
| Hospitality | 13,300,000 | 3,980,000 | 17,280,000 | 17,248,616 | 31,384 | 100% |
| Operational Cost | 55,400,000 | 4,460,000 | 59,860,000 | 61,548,477 | (1,688,477) | 103% |
| Board of Directors expenses | 10,960,000 | (1,500,000) | 9,460,000 | 8,781,680 | 678,320 | 93% |
| Continuous Professional Development | 14,050,000 | 2,650,000 | 16,700,000 | 20,825,424 | (4,125,424) | 125% (v) |
| HELB Fund | 13,000,000 | - | 13,000,000 | | | |
| Total Expense | 528,790,000 | - | 528,790,000 | 616,253,637 | (100,463,637) | |

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

| | | | | | | |
|---------------------------------------|-------------------|---|-------------------|-------------------|------------------|------------|
| Surplus/(Deficit) for the Year | - | - | - | (87,578,254) | | |
| Capital Expenditure | 40,000,000 | - | 40,000,000 | 36,310,435 | 3,689,565 | 91% |

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

Explanation of material variance

- i. There were fewer hospitality activities in the quarter than had been budgeted for.
- ii. Some of the staff houses that generate the rental income remained unoccupied.
- iii. Budgeted under Other Income were funds from “mobilization of financial resources” These funds were not realized.
- iv. The depreciation expense was higher than the budgeted allocation since there was a revaluation that raised the value of assets.
- v. The CPD department were able to mount more courses and thus spent more on the trainings and workshops than budgeted
- vi. The changes between the original budget and the final budget was due to reallocations within the year.

**KENYA SCHOOL OF LAW
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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 Cap. 16C. The School is owned by the Government of Kenya and is domiciled in Kenya. The School is 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
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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 2023/2024 in January 2023. The School received actual allocation through printed estimates. This actual allocation is what the School implemented during the financial year 2023/2024 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 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.

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.

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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 2023/2024 financial year the School had consumable, stock valued at Kshs **3,310,177**.

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 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

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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

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.

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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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NOTES TO THE FINANCIAL STATEMENTS

5. Transfer from other Government Entities

| | 2023/2024 Kshs | 2022/2023 Kshs |
|-------------------|--------------------|--------------------|
| Operational Grant | 151,309,999 | 184,110,000 |
| Total | 151,309,999 | 184,110,000 |

6. School Fees Income

| | 2023/2024 Kshs | 2022/2023 Kshs |
|------------------------------|--------------------|--------------------|
| Application/Registration Fee | 4,732,000 | 4,498,000 |
| Examination Fees | 24,025,850 | 19,042,650 |
| Library Fees | 11,151,502 | 10,606,255 |
| Pupilage Supervision | 6,955,000 | 6,991,000 |
| Tuition Fees | 244,792,406 | 265,731,982 |
| Total | 291,656,758 | 306,869,887 |

7. Hospitality Income

| | 2023/2024 Kshs | 2022/2023 Kshs |
|------------------------------------|-------------------|-------------------|
| Staff Catering | 1,104,272 | 1,733,641 |
| Seminars/Conferences/Accommodation | 8,139,592 | 8,444,614 |
| Hire of Grounds | 1,036,698 | 890,517 |
| Sports Facilities | 3,050,865 | 3,246,069 |
| Students Cafeteria Income | 3,148,769 | 3,499,038 |
| Laundry Income | 172,017 | 260,504 |
| Hostel Fees | 5,939,750 | 3,089,000 |
| Total | 22,591,963 | 21,163,383 |

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8. Continuing Professional Development Income

| | 2023/2024 | 2022/2023 |
|----------------------|--------------------------|--------------------------|
| | Kshs | Kshs |
| CPD Workshops | 24,597,379 | 29,777,566 |
| Consultancy Services | 24,198,179 | 13,182,793 |
| CS Course | <u>8,333,045</u> | <u>-</u> |
| | <u>57,128,603</u> | <u>42,960,359</u> |

9. Rental Revenue from Facilities and Equipment

| | 2023/2024 | 2022/2023 |
|--------------|-------------------------|-------------------------|
| | Kshs | Kshs |
| Staff houses | <u>3,769,350</u> | <u>4,268,667</u> |
| | <u>3,769,350</u> | <u>4,268,667</u> |

10. Other income

| | 2023/2024 | 2022/2023 |
|--------------------|-------------------------|-------------------------|
| | Kshs | Kshs |
| Photocopy Services | 141,988 | 171,526 |
| Tender Documents | - | 5,000 |
| Graduation Income | 811,100 | 603,200 |
| Other Income | <u>1,265,621</u> | <u>1,304,241</u> |
| Total | <u>2,218,709</u> | <u>2,083,967</u> |

11. Employee costs

| | 2023/2024 | 2022/2023 |
|----------------------------|------------------|------------------|
| | Kshs | Kshs |
| Basic Salaries | 144,051,761 | 140,118,376 |
| Interns and Attachee wages | 1,615,396 | 1,194,827 |
| House Allowance | 48,124,338 | 48,519,026 |

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| | | |
|--------------------------------|---------------------------|---------------------------|
| Leave Allowance | 3,987,178 | 4,186,248 |
| Overtime Allowance | 1,076,954 | 1,210,515 |
| Medical Contributions | 21,893,349 | 23,041,759 |
| NSSF Employer Contributions | 2,363,386 | 935,740 |
| Pension Employer Contributions | 27,496,269 | 26,838,833 |
| Special duty | 194,596 | - |
| Gratuity Contribution | 1,980,528 | 1,915,056 |
| Commuter Allowance | 10,739,636 | 10,840,132 |
| Extraneous Allowance | 303,000 | 300,000 |
| Taskforce Allowance | 28,000 | 910,000 |
| Retreat Allowance | 114,000 | 622,000 |
| Non-Practising Allowance | 390,000 | - |
| Housing Levy | <u>2,563,491</u> | <u>-</u> |
| Total | <u>266,921,882</u> | <u>260,632,512</u> |

12. Board Expenses

| | 2023/2024 | 2022/2023 |
|----------------------------------|-------------------------|--------------------------|
| | Kshs | Kshs |
| Chairman's Honoraria | 960,000 | 960,000 |
| Directors emoluments | <u>7,821,680</u> | <u>12,534,386</u> |
| Total director emoluments | <u>8,781,680</u> | <u>13,494,386</u> |

13. Use of Goods and Services

| | 2023/2024 | 2022/2023 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Advertising , Publicity & Marketing | 2,414,320 | 2,485,858 |
| Club Membership /Official Entertainment | 200,400 | 324,605 |

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| | | |
|---------------------------------|------------|------------|
| Newspapers & Journals | 855,640 | 740,554 |
| Printing & Stationery | 4,595,691 | 3,962,958 |
| Cleaning services & Materials | 8,012,578 | 7,054,386 |
| Security Services | 7,540,160 | 7,806,843 |
| Travel & Accommodation Expenses | 6,483,735 | 15,006,742 |
| Fuel | 5,306,463 | 4,904,569 |
| Bank Service Charges | 1,342,253 | 1,190,628 |
| Insurance Expenses | 4,455,774 | 3,030,023 |
| Postage and Delivery | 71,561 | 30,463 |
| Telephone & Faxes | 3,904,000 | 3,798,500 |
| Electricity | 8,522,281 | 7,192,566 |
| Water & Sewerage | 8,590,821 | 6,384,156 |
| Bad Debts | 223,717 | 1,570,741 |
| Internet & E-mail | 2,759,806 | 2,974,981 |
| Network Maintenance | 530,000 | 588,750 |
| Audit Fees/Tax Arrears | 10,288,427 | 696,000 |
| Professional Fees | 1,119,819 | 295,560 |
| Communication | 1,785,460 | 1,758,575 |
| Conferences & Workshops | 2,530,800 | 5,700,511 |
| Litigation | 1,674,131 | 53,760 |
| Staff Uniforms | 606,270 | 1,386,930 |
| Staff Welfare | 2,244,487 | 5,034,836 |
| Training & Development | 863,800 | 3,482,130 |
| Subscriptions | 398,450 | 339,416 |

**KENYA SCHOOL OF LAW
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| | | |
|---------------------------------|--------------------------|---------------------------|
| I.S.O Expenses | 975,300 | 3,602,530 |
| Corporate Social Responsibility | 301,960 | 904,710 |
| Boarding of Items | 96,500 | 78,000 |
| Asset Tagging & Valuation | 1,334,000 | 1,600,000 |
| Land rent | 610,080 | 613,080 |
| Strategic Planning & Review | 1,416,940 | 2,646,350 |
| Performance contract | 810,700 | 2,420,400 |
| Offsite Back-up | <u>1,501,898</u> | <u>1,508,400</u> |
| Total | <u>94,368,222</u> | <u>101,168,511</u> |

14. Repairs and Maintenance

| | 2023/2024 | 2022/2023 |
|--------------------------------------|--------------------------|--------------------------|
| | Kshs | Kshs |
| Vehicles | 3,108,309 | 2,287,039 |
| Buildings | 5,825,129 | 8,574,897 |
| Computers and accessories | 8,733,333 | 11,887,645 |
| Equipment | <u>2,873,809</u> | <u>2,732,271</u> |
| Total Repairs and Maintenance | <u>20,540,580</u> | <u>25,481,853</u> |

15. Depreciation and Amortization

| | 2023/2024 | 2022/2023 |
|-------------------------------|---------------------------|--------------------------|
| | Kshs | Kshs |
| Property, Plant and Equipment | 121,102,910 | 64,985,564 |
| Intangible Assets | <u>4,915,846</u> | <u>4,915,846</u> |
| | <u>126,018,757</u> | <u>69,901,411</u> |

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16. Operational Cost

| | 2023/2024 | 2022/2023 |
|--|--------------------|----------------------|
| | Kshs | Kshs |
| Hire of Facilities & Equipment | 11,602,320 | 11,235,716 |
| Examination Expenses | 7,805,300 | 9,346,040 |
| Library Online Subscriptions | 5,999,999 | 6,799,019 |
| Part Time, Guest Lecturers Cost | 20,386,500 | 20,789,900 |
| Pupilage | 2,833,284 | 4,949,655 |
| Pupil Master Workshop | 30,000 | 964,200 |
| Students Welfare | 2,932,431 | 3,047,449 |
| Accreditation Expense | 500,000 | 500,000 |
| Graduation expense | 1,634,590 | 1,425,480 |
| Legal Clinic Visits | 2,560,050 | 4,919,270 |
| Moot Court Competition | 295,748 | 2,342,155 |
| Andragogy Training Curriculum/Training Modules Development | 767,500 181,500 | 1,547,347 131,250 |
| Binding of Books | 34,569 | 103,587 |
| Fund raising & Alumni costs KSL Journal | 3,984,686 | 44,475 |
| Total | 61,548,477 | 68,145,542 |

17. Continuing Prof. Dev. Expenses

| | 2023/2024 | 2022/2023 |
|------------------------------|------------------|------------------|
| | Kshs | Kshs |
| CPD Expenses - Training | 14,547,219.8 | 13,535,495 |
| CPD Expenses -Consultancy | 3,488,204.0 | 1,473,782 |
| Certified Secretaries Course | 2,790,000.0 | - |

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| | | |
|--------------|-------------------|-------------------|
| Total | 20,825,424 | 15,009,276 |
|--------------|-------------------|-------------------|

18. Hospitality Costs

| | 2023/2024 | 2022/2023 |
|-------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Gas | 1,212,250 | 1,352,210 |
| Foodstuffs & Drinks | 12,678,367 | 11,912,351 |
| Kitchen & Hostel Expenses | 1,098,345 | 2,173,339 |
| Laundry Expenses | 1,023,748 | 798,500 |
| Swimming Pool/Sports Expenses | 1,235,906 | 1,637,543 |
| Club House Expenses | - | 188,952 |
| Total | 17,248,616 | 18,062,895 |

19. Inventories

| | 2023/2024 | 2022/2023 |
|----------------------|------------------|------------------|
| | Kshs | Kshs |
| Stationery | 1,889,551 | 2,004,711 |
| Cleaning materials | 799,177 | 1,036,032 |
| Electrical materials | 283,322 | 277,480 |
| Dry Foodstuff | 220,159 | 441,121 |
| Non-Foods | 117,968 | 92,990 |
| Total | 3,310,177 | 3,852,334 |

20. Accounts Receivables

| | 2023/2024 | 2022/2023 |
|------------------------|------------|------------|
| | Kshs | Kshs |
| School Fees Receivable | 66,339,983 | 65,675,611 |
| CPD Receivable | 36,599,715 | 37,808,736 |
| Hospitality Receivable | 37,678,521 | 32,002,412 |

**KENYA SCHOOL OF LAW
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| | | |
|------------------------------|---------------------------|---------------------------|
| Non-School Fees Receivables | 55,677,967 | 55,723,967 |
| Staff Receivables | 972,263 | 1,074,930 |
| GoK Development Grant | - | 56,500,000 |
| Provision for Doubtful Debts | <u>(6,498,173)</u> | <u>(6,274,456)</u> |
| Total | <u>190,770,276</u> | <u>242,511,200</u> |

21. Prepayments and Deposits

| | 2023/2024 | 2022/2023 |
|-----------------------------------|-------------------------|-------------------------|
| | Kshs | Kshs |
| Utility Deposits | 240,000 | 240,000 |
| Rent Deposit | 1,000,500 | 1,000,500 |
| Unreconciled receipts | <u>-</u> | <u>(103,000)</u> |
| Total Other Current Assets | <u>1,240,500</u> | <u>1,137,500</u> |

22. Helb Fund

| | 2023/2024 | 2022/2023 |
|-----------|--------------------------|--------------------------|
| | Kshs | Kshs |
| HELB Fund | <u>45,680,700</u> | <u>32,680,700</u> |
| | <u>45,680,700</u> | <u>32,680,700</u> |

23. Cash and Cash Equivalents

| | 2023/2024 | 2022/2023 |
|---------------------------------------|---------------------------|---------------------------|
| | Kshs | Kshs |
| Current Accounts | <u>306,251,297</u> | <u>258,808,541</u> |
| Total Cash at bank and in hand | <u>306,251,297</u> | <u>258,808,541</u> |

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

| Financial institution | Account number | 2023/2024 | 2022/2023 |
|------------------------------|-----------------------|---------------------------|---------------------------|
| | | KShs | KShs |
| a) Current account | | | |
| Absa Bank | 2022099224 | 22,599,961 | 20,227,917 |
| Absa Bank | 2022029110 | 105,052,478 | 109,247,785 |
| Absa Bank | 2022099240 | 12,372,856 | 10,626,359 |
| Equity Bank | 1630263144477 | 7,913,311 | 7,142,876 |
| Coop. Bank | 1129706350500 | <u>158,312,691</u> | <u>111,563,604</u> |
| Total | | <u>306,251,297</u> | <u>258,808,541</u> |

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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 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 30 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 |
| As at 1st July 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 |
| Additions | - | - | 24,772,428 | 2,448,141 | 2,908,219 | 4,479,194 | - | 1,702,453 | 36,310,435 |
| Revaluation | 490,000,000 | (524,199,795.79) | 98,909,486 | 35,723,464 | 35,709,118 | - | 30,066,000 | 35,776,657 | 201,984,929 |
| Disposals | - | - | - | (282,000) | (1,547,000) | - | - | (1,985,940) | 3,814,940 |
| As at 30 June 2024 | 1,200,000,000 | 787,513,414 | 541,872,428 | 117,984,982 | 187,148,492 | 47,052,609 | 112,380,190 | 140,268,993 | 3,134,221,108 |
| DEPRECIATION | | | | | | | | | |
| As at 1st July 2022 | - | 200,432,584 | - | 78,809,597 | 140,855,118 | 40,356,477 | 75,944,190 | 60,666,456 | 597,064,420.97 |
| Charge for the Period | - | 32,792,830 | - | 1,285,781 | 9,223,038 | 2,216,938 | 6,370,000 | 13,096,978 | 64,985,564.37 |
| As at 30 June 2023 | - | 233,225,414 | - | 80,095,378 | 150,078,156 | 42,573,415 | 82,314,190 | 73,763,433 | 662,049,985 |

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| | | | | | | | | | |
|------------------------------------|----------|--------------------|----------|--------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| As at 1st July 2023 | - | 233,225,414 | - | 80,095,378 | 150,078,156 | 42,573,415 | 82,314,190 | 73,763,433 | 662,049,985 |
| Depreciation on disposals | - | - | - | (282,000) | (1,547,000) | - | - | (1,985,940) | (3,814,940) |
| Charge for the Period | - | 19,687,835.35 | - | 35,395,494.65 | 49,330,071.70 | 4,479,193.75 | 28,095,047.51 | 17,533,624.07 | 154,521,267.02 |
| Excess Depreciation on Revaluation | - | - | - | (10,717,039) | (10,712,735) | - | (7,516,500) | (4,472,082) | (33,418,357) |
| As at 30 June 2024 | - | 252,913,249 | - | 104,491,833 | 187,148,492 | 47,052,609 | 102,892,737 | 84,839,035 | 779,337,956 |

NET BOOK VALUE

| | | | | | | | | | |
|-----------------------------|----------------------|----------------------|--------------------|-------------------|----------|----------|------------------|-------------------|----------------------|
| As at 30 June 2024 | 1,200,000,000 | 534,600,165 | 541,872,428 | 13,493,149 | 0 | 0 | 9,487,453 | 55,429,957 | 2,354,883,152 |
| As at 30th June 2023 | 710,000,000 | 1,078,487,796 | 418,190,514 | 0 | 0 | 0 | 0 | 31,012,389 | 2,237,690,698 |

Valuation

Land and buildings/ Equipment were valued by Icon Valuers Limited in line with the National Assets and Liabilities Management Policy and Guidelines (issued 30th June 2020). These amounts were adopted by the Board on August 2, 2024 .

**KENYA SCHOOL OF LAW
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25. Intangible Assets

| Description | 2023/2024 | 2022/2023 |
|---------------------------------------|-------------------|-------------------|
| | KShs | KShs |
| Depreciation Rate | 25% | 25% |
| Cost | | |
| At beginning of period | 19,663,385 | 19,611,185 |
| Additions | - | 52,200 |
| Revaluation | 4,863,369 | 0 |
| At end of period | 24,526,754 | 19,663,385 |
| | | |
| Amortization and impairment | | |
| At beginning of the period | 13,343,979 | 8,428,133 |
| Amortization | 6,131,689 | 4,915,846 |
| Excess Depreciation on Revaluation | (1,215,842) | |
| At end of period | 18,259,826 | 13,343,979 |
| | | |
| NBV | 6,266,929 | 6,319,406 |

**KENYA SCHOOL OF LAW
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26. Trade and Other Payables

| | 2023/2024 | 2022/2023 |
|---------------------------------------|--------------------|--------------------|
| | Ksh | Ksh |
| Trade payables | 19,455,881 | 31,396,508 |
| Payments received in advance | 127,421,992 | 111,224,994 |
| Employee payables | 5,327,084 | 8,742,947 |
| Third-party payments | 47,650,756 | 45,030,684 |
| Other payables | 1,206,001 | 1,206,001 |
| Total trade and other payables | 201,061,714 | 197,601,133 |

| | 2023/2024 | 2022/2023 |
|----------------|-------------------|-------------------|
| | Ksh | Ksh |
| 27. VAT | 28,748,949 | 26,076,922 |
| Total | 28,748,949 | 26,076,922 |

28. Related Party Transactions

The following transactions were carried out with related parties

| | 2023/24 | 2022/2023 |
|---|-------------|-------------|
| | Kshs | Kshs |
| Transfers from related parties (State Law Office) | 151,310,000 | 184,110,000 |
| Board of Directors expenses | 8,781,680 | 13,494,386 |

**KENYA SCHOOL OF LAW
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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 | 151,310,000 | - | - | 151,310,000 | 184,110,000 |
| Total | 151,310,000 | - | - | 151,310,000 | 184,110,000 |

30. Events after the reporting period

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

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.

32. Currency

The financial statements are presented in Kenya Shillings.

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APPENDIX 1: IMPLEMENTATION STATUS OF AUDITOR-GENERAL'S RECOMMENDATIONS

| 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 | <p>Statement of financial position reflects account receivables balance of Kshs.242,511,200 as at 30 June, 2023. However, included in the accounts receivables balance are 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. The outstanding receivables were, however not supported with individual listing and aging analysis of receivables.</p> <p>In addition, the staff receivables totaling Kshs.1,074,930 in respect of imprest issued to the staff have been outstanding for more than one year and</p> | The Individual listings of school fees, non-school fees receivables and imprests holders were provided | Resolved | FY2023/2024 |

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|---|--|--|----------|-------------|
| | were not supported with individual listings of imprest holders. | | | |
| 2. Unsupported Trade and Other Payables | The aging analysis for the payable was not provided and the balance was not supported with the ledgers and payment vouchers. | The ageing analysis for payables as at 30 June, 2023 | Resolved | FY2023/2024 |
| 3.Non Valuation of property,plant and equipment | The statement of financial position reflects a balance of Kshs.2,237,690,699 under property, plant and equipment as at 30 June 2023. As disclosed in note 24 of the financial statements is Kshs.710,000,000 and Kshs.1,311,713,210 for leasehold land and buildings respectively. Although Management explained that the last revaluation on the two classes of assets was done in 2016 vide valuation report reference | Valuation of both movable and non-movable assets was done and updated in the financial statements. | Resolved | FY2023/2024 |

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| | <p>VAL852/XIV/6 the same report was not provided for audit verification. Consequently, the School has not revalued the two classes of assets 7(seven) years 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.</p> | | | |
| <p>4.Unreconciled inventories balance</p> | <p>Financial statements reflect inventories balance of Kshs.3,852,334. However, signed stock take reports of 30 June 2023 reflect a figure of Kshs.3,063,314 stock take value and Kshs.272,960 for obsolete items totaling Kshs.3,336,274 resulting in unreconciled balance of Kshs.516,060 not explained.</p> | <p>The inventory balances were reconciled</p> | <p>Resolved</p> | <p>FY2023/2024</p> |

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| <p>5. Delayed Construction Project of Ultra-modern Library and Moot Courts</p> | <p>Construction of an Ultra-Modern Library and Moot Courts commenced on 24 June, 2013. The construction period was three years Physical inspection works had not been completed, seven years after the expected completion period.</p> | <p>The contractor is on site to ensure that the project is completed</p> | <p>Ongoing</p> | <p>FY 2024/2025</p> |
| <p>6. Irregular payment of liquidation damages to the contractor</p> | <p>Included in WIP of Kshs.418,190,514 is Kshs.7,200,000 paid to Resjos Enterprises Limited as cost of liquidation damage reflected in Certificate No. 10. It is not clear why the liquidation damages were paid</p> | <p>The School is in consultation with the ministry of Public Works in order to resolve the matter.</p> | <p>Ongoing</p> | <p>FY2024/2025</p> |
| <p>7. Non remittance of VAT</p> | <p>The statements reflect Value Added Tax (VAT) payable balance of Kshs.26,075,922. No ledger was provided to support the balance. A letter, Ref: P05114196Z dated 24 May, 2023 from KRA indicates the School owes the Authority Kshs.19,844,971.46 as corporation tax,</p> | <p>Reconciliation of the School's account with KRA has been done and the tax liability from the reconciliation has been settled. A tax compliance Certificate has been issued to the School .</p> | <p>Resolved</p> | <p>FY2023/2024</p> |

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| | <p>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.</p> | | | |
| <p>8. Irregularly renewal of insurances</p> | <p>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 valid 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,</p> | <p>The renewal of the cover was after satisfactory performance</p> | <p>Resolved</p> | <p>FY2023/2024</p> |

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| | competitive and cost-effective. | | | |
| 9. Irregular management of contract | <p>The financial statements reflects 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 with MS. Didam Investment 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</p> | <p>Approval of price variation of up to 15% of the contract price was granted based on the provision of the PPDA ACT2015 section 132(1) on contract variation</p> | Resolved | FY2023/2024 |

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| | 10,000 litres was increase from Kshs.3,420 to Kshs.3,933 from the addendum of contract. | | | |
| 10. Failure to submit bank reconciliation to treasury | The statement of Financial position reflects bank balance of Kshs.258,808,541. 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. | The bank balances are uploaded in GIMIS, a platform by Treasury | Resolved | FY 2023/2024 |
| 11. Irregular Board meetings | Board held a total of 30 Board meetings during the year under review for both ordinary meetings and special Board meetings, contrary to Circular no. REF: OP/CAB.9/1A dated 11 March, 2020 part A on board meetings (2) and (3) which states that board meetings shall be restricted to a minimum of four and maximum six (6) for each financial year. No approval for the extra board meetings by relevant Cabinet Secretary, in consultation with SCAC | <i>Committee meetings were counted as full board meetings. This should not be the case</i> | Resolved | FY 2023/2024 |

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| | was not provided for audit verification. | | | |
|--|--|--|--|--|

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APPENDIX II: PROJECTS IMPLEMENTED BY KENYA SCHOOL OF LAW

| 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 | 371,915,532 | 95.5% | | | GOK |

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APPENDIX III: 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 | Where Recorded/recognized | | | | | Total Transfers during the Year |
|--|-------------------------------------|--------------------------------------|--------------------|------------------------------------|--------------|-----------------|-------------|--------|---------------------------------|
| | | | | Statement of Financial Performance | Capital Fund | Deferred Income | Receivables | Others | |
| Office of the Attorney General and Department of Justice | August 04 2023 | Recurrent | 12,609,167.00 | 12,609,167.00 | - | - | - | - | 12,609,167.00 |
| Office of the Attorney General and Department of Justice | September 04 2023 | Recurrent | 12,609,167.00 | 12,609,167.00 | - | - | - | - | 12,609,167.00 |
| Office of the Attorney General and Department of Justice | September 28 2023 | Recurrent | 12,609,166.00 | 12,609,166.00 | - | - | - | - | 12,609,166.00 |
| Office of the Attorney General and Department of Justice | October 27 2023 | Recurrent | 12,609,200.00 | 12,609,200.00 | - | - | - | - | 12,609,200.00 |

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|--|-------------------|-----------|---------------|---------------|---|---|---|---|---------------|
| Office of the Attorney General and Department of Justice | November 29 2023 | Recurrent | 12,609,200.00 | 12,609,200.00 | - | - | - | - | 12,609,200.00 |
| Office of the Attorney General and Department of Justice | December 28 2023 | Recurrent | 12,609,100.00 | 12,609,100.00 | - | - | - | - | 12,609,100.00 |
| Office of the Attorney General and Department of Justice | February 06, 2024 | Recurrent | 12,609,166.65 | 12,609,166.65 | - | - | - | - | 12,609,166.65 |
| Office of the Attorney General and Department of Justice | March 07, 2024 | Recurrent | 12,609,166.65 | 12,609,166.65 | - | - | - | - | 12,609,166.65 |
| Office of the Attorney General and Department of Justice | April 04, 2024 | Recurrent | 12,609,166.65 | 12,609,166.65 | - | - | - | - | 12,609,166.65 |
| Office of the Attorney General and Department of Justice | April 29, 2024 | Recurrent | 12,609,166.65 | 12,609,166.65 | - | - | - | - | 12,609,166.65 |

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|--|---------------|-----------|-----------------------|-----------------------|---|---|---|---|-----------------------|
| Office of the Attorney General and Department of Justice | June 07, 2024 | Recurrent | 12,609,166.65 | 12,609,166.65 | - | - | - | - | 12,609,166.65 |
| Office of the Attorney General and Department of Justice | June 27, 2024 | Recurrent | 12,609,166.75 | 12,609,166.75 | - | - | - | - | 12,609,166.75 |
| Total | | | 151,310,000.00 | 151,310,000.00 | | | | | 151,310,000.00 |

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APPENDIX III - Inter-Entity Confirmation Letter

Name of Transferring entity: State Department of Office of the Attorney General and Department of Justice.

Name of Beneficiary entity: Kenya School of Law

| Confirmation of amounts received by Kenya School of Law as at 30th June 2024 | | | | | |
|--|-------------------|-----------------------|-----------------|-----------------------|---------|
| Reference Number | Date Disbursed | Recurrent (A) | Development (B) | Total (C)=(A+B) | Remarks |
| | August 04 2023 | 12,609,167.00 | - | 12,609,167.00 | |
| | September 04 2023 | 12,609,167.00 | - | 12,609,167.00 | |
| | September 28 2023 | 12,609,166.00 | - | 12,609,166.00 | |
| | October 27 2023 | 12,609,200.00 | - | 12,609,200.00 | |
| | November 29 2023 | 12,609,200.00 | - | 12,609,200.00 | |
| | December 28 2023 | 12,609,100.00 | - | 12,609,100.00 | |
| | February 06,2024 | 12,609,166.65 | - | 12,609,166.65 | |
| | March 07, 2024 | 12,609,166.65 | - | 12,609,166.65 | |
| | April 04, 2024 | 12,609,166.65 | - | 12,609,166.65 | |
| | April 29, 2024 | 12,609,166.65 | - | 12,609,166.65 | |
| | June 07, 2024 | 12,609,166.65 | - | 12,609,166.65 | |
| | June 27, 2024 | 12,609,166.75 | - | 12,609,166.75 | |
| Total | | 151,310,000.00 | - | 151,310,000.00 | |

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - State Department of Office of the Attorney General and Department of Justice.:

Name Sign Date

Head of Accounts Department – Kenya School of Law:

Name Ruth Gathoni Sign [Signature] Date 20/12/24