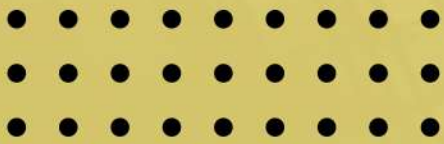




# 2024/2025

# Annual REPORT

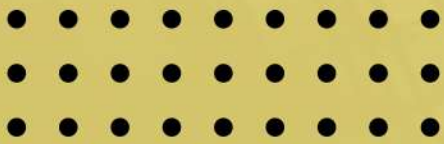
THE KENYA SCHOOL OF LAW  
ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2025



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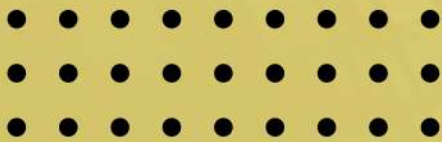




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## 1. ACRONYMS, ABBREVIATIONS AND GLOSSARY OF TERMS

### 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
FY	Financial Year
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.



## 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

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 Values

- Integrity
- Excellence
- Customer Oriented
- Team-work and Partnership
- Competence and Professionalism
- Transparency and Accountability
- Equity

### 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.



### 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.

#### • Fiduciary Management

The key management personnel who held office during the year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Responsibility	Name of 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 - exited December 2024 Mr. Jared Gekombe – Appointed January 17, 2025
11.	Principal Librarian	Ms. Agnes Mwai
12.	Principal Legal Officer	Ms. Pauline Mbuthu





## **d) 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.

### **e) The Kenya School of Law Headquarters**

Langata South Road, Karen  
P.O. Box 30369 - 00100  
Nairobi, Kenya

### **f) The Kenya School of Law Contacts**

Telephone:  
Safaricom: 0712923459  
Airtel: 0754456629  
Telkom: 020 2699582, 0202699584  
E-mail: [lawschool@ksl.ac.ke](mailto:lawschool@ksl.ac.ke)  
Website: [www.ksl.ac.ke](http://www.ksl.ac.ke)

### **DROPPING ZONE**

No. 8, Embassy House  
Basement Floor Room 8  
Harambee Avenue, Opposite Harambee Annex,  
Nairobi

### **g) Independent Auditors**

Auditor - General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084 GPO 00100  
Nairobi, Kenya

### **h) The Kenya School of Law Bankers**

#### **1) Absa Bank Kenya**

Corporate Branch  
Barclays Plaza  
P.O BOX 4661 – 0100  
Nairobi, Kenya

#### **2) Equity Bank Kenya**

Supreme Branch  
Karen  
Nairobi, Kenya

#### **3) Co-operative Bank of Kenya**

Karen Branch  
P.O Box 24644-00502  
Karen, Kenya

### **i) 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





### 3. THE KENYA SCHOOL OF LAW BOARD MEMBERS



#### **PROF. JOSEPH MWORIA WAMUTITU**

Chairperson KSL Board of Directors  
September 2021 to present

- Associate Professor – Egerton University
  - Dean Faculty of Education, and Community Development Studies, Department of Curriculum, Instruction and Educational Management - Egerton University.
  - Doctor of Philosophy (Ph. D) – Banaras University - India
  - Masters of Education (M.Ed.) – Kenyatta University
  - Bachelor of Education (B.Ed.) - Kenyatta University
- Appointment Date: 28th October, 2021



#### **HON. LADY JUSTICE PAULINE NYAMWEYA JA, FCIARB**

Member  
Representing Chief Justice, Republic of Kenya

- 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.
- Appointment Date: 21st July, 2015





### 3. THE KENYA SCHOOL OF LAW BOARD MEMBERS



#### **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



#### **MRS. EMILY CHWEYA**

Member  
Representing State Law Office and Department of Justice

- Chief State Counsel, OAG & DOJ
  - Post graduate Diploma in Law - Kenya School of Law.
  - Bachelor of Laws (LL. B) – The University of Nairobi
- Appointment Date: 1st October, 2013





### 3. THE KENYA SCHOOL OF LAW BOARD MEMBERS



#### **CPA JOSEPH WARUIRU**

Member  
Representing the National Treasury

- Senior Deputy Accountant General
  - MBA- Finance-University of Nairobi
  - BA, Economics / Maths -Egerton University
  - CPA (K)
  - Strategic Leadership - KSG
- Appointment Date: 23rd November, 2023

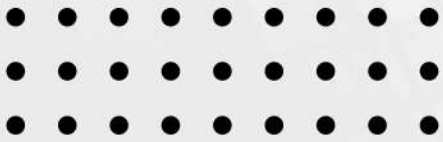


#### **CS. JACQUELINE A.O. MANANI**

Member  
Representing the Law Society of Kenya

- Director, Legal Services - Public Service Commission (PSC)
  - Master of Laws (LL.M) - University of London
  - Bachelor of Laws (LL. B) – Moi University
  - Post Graduate Diploma in Law - Kenya School of Law
  - Member - Institute of Certified Public Secretaries of Kenya (ICPSK)
- Appointment Date: 22nd May, 2021  
Exit Date: 22<sup>nd</sup> May, 2025





### 3. THE KENYA SCHOOL OF LAW BOARD MEMBERS



#### **MS. CATHERINE OCHANDA**

Member  
Representing State Law Office and Department  
of Justice

- 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

Appointment Date: 24th October, 2016



#### **MS. NOREEN WAMBUI N. KANYUA**

Member  
Representing Inspectorate of State  
Corporations Executive Office of The  
President

- 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





### 3. THE KENYA SCHOOL OF LAW BOARD MEMBERS



#### **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



## 4. THE KENYA SCHOOL OF MANAGEMENT TEAM



**Dr. Henry Kibet Mutai**

Director/Chief Executive Officer &  
Secretary, Kenya School of Law Board  
Appointment Date: 26th March, 2018



**Mr. Isaac Simiyu Kuloba**

Assistant Director, Continuing Professional  
Development /Projects & Research  
Appointment Date: 1st October, 2017



**Ms. Anna Konuche**

Assistant Director, Advocate Training  
Programme  
Appointment Date: 7th November, 2017



**Mr. John Malombe**

Assistant Director, Human Resource &  
Administration  
Appointment Date: 15th October, 2019



**CHRP Lucia Lulu**

Principal Human Resource Officer  
Appointment Date: 2nd August, 2019



**CPA Ruth G. Gichuki**

Principal Accountant  
Appointment Date: 1st July, 2019



#### 4. THE KENYA SCHOOL OF MANAGEMENT TEAM



**CPA Fredrick Abea**

Principal Internal Auditor  
Appointment Date: 30th August  
2019



**Ms. Mariam A. Mahmud**

Principal Supply Chain Management  
Officer  
Appointment Date: 3rd October 2016



**Mr. Fredrick Muhia**

Principal Officer, Academic  
Services  
Appointment Date: 1st May 2010



**Ms. Anastasia Otieno**

Principal Lecturer, Paralegal Studies  
Programme Coordinator  
Appointment Date: 2nd August, 2019



**Ms. Agnes Mwai**

Principal Librarian  
Appointment Date: 4th May,  
2015



**Ms. Pauline Mbuthu**

Principal Legal officer  
Appointment Date: 16th March,  
2020



#### 4. THE KENYA SCHOOL OF MANAGEMENT TEAM



**Mr. Mark M. Wanjohi**

Lecturer, Paralegal Training  
Programme Coordinator  
Appointment Date: 5<sup>th</sup>  
December, 2022  
Exit Date: December 2024



**Mr. Jared Nyarangi Gekombe**

Lecturer, Paralegal Training  
Programme Coordinator  
Appointment Date: 17<sup>th</sup> December  
2024



## 5. WORD FROM OUR CHAIRPERSON



I am delighted to present the Twenty First Annual Report and Accounts of the Kenya School of Law for the period ending 30<sup>th</sup> June, 2025.

### 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) was approved for admission through Kenya Universities and Colleges Central Placement Service
2. The School held its 9<sup>th</sup> Graduation and Prize-Giving Ceremony on the 11<sup>th</sup> December, 2024.
3. Publishing of two issues of the School Justice newsletter (Vol. 7 Issue 2 and Vol. 8 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.
4. The School was part of the Working Committee on Legal Education Sector Reforms that was formed by the Attorney General (AG) in Kenya, Hon. Dorcas Agik Oduor. The Committee's task was to consider and harmonize the issues raised by the students and stakeholders in the Kenyan Legal Sector.
5. The School secured a sponsorship and partnership from the United Nations Development Programme Kenya, under the Amkeni Wakenya facility. Under this project, the School spearheaded the drafting of a harmonised Code of Conduct for the Paralegal Sector, aimed at achieving better self-regulation of paralegals.
6. The School hosted a stakeholder's workshop to interrogate and review the Code. The Stakeholders' Validation Workshop for the Code of Conduct for Community Paralegals brought together 94 partners from different organizations who discussed key issues relating to paralegals and access to justice in communities.



### CHALLENGES

The School faced a shortfall in revenue due to budget cuts. For the FY 2024/2025, no recurrent budget had initially been allocated from the Government. It was only in the last quarter of the financial year that Kshs. 50 million was allocated through the supplementary budget. This was a big reduction in the budget compared to the previous year's where Kshs. 151 million and Kshs. Kshs. 184 million had been allocated in FY 2023/2024 and FY 2022/2023 respectively.

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 particularly considering that the PTP programme has in the last intake attracted higher number of students enrolling in the programme. This is an indication that the students have confidence in the programmes offered.

Dr. Tom Ratemo,  
For Chairperson

**KENYA SCHOOL OF LAW BOARD**



## 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 30<sup>th</sup> June, 2025. This is the twenty First 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

**Admission and orientation:** In January, 2025, the ATP academic programme welcomed a total of 1768 lawyers into its programme with the sole aim of converting them into competent, market-ready advocates. Orientation of this new cohort of ATP students was done both virtually and physically on 30<sup>th</sup> January, 2025 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.

**Project work and oral examinations:** The students submitted their project work examinations to the school from 15<sup>th</sup> July 2024 to 19<sup>th</sup> July 2024 and sat for their oral examinations at the school from 22<sup>nd</sup> July 2024 to 16<sup>th</sup> August 2024.

**The ATP Term dates and Calendar:** Classes were scheduled to end by 2<sup>nd</sup> November 2024 as students prepared to commence pupillage from 6<sup>th</sup> January 2025 to 31<sup>st</sup> July 2025.

**Guest lectures:** The school has partnered with various stakeholders to give legal advice to our students.

**Accreditation of institutions for pupillage:** this is done upon request by the institutions and our staff visit the institutions to confirm their suitability to take in our students for pupillage and upon approval by the board for a period of either 3 months or 6 months.

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

**Pupillage supervision:** Pupillage supervision for the 2024/2025 academic year students began from March 2025 for both out of town and within Nairobi region for the students who had submitted their documents to the school. The first group of students completed their pupillage in July 2025 and will be gazetted for admission to the Bar upon clearing with the School.

**Moot Court:** The school also conducted Foreign Direct Investment Moot Regionals in August 2024 where students participated as part of their practical exposure.

**Pupil Master workshop:** Continuing with our theme of engaging stakeholders, the School held a Virtual Pupil master workshop on 10<sup>th</sup> April 2025, whose theme was "Pupillage in the age of Artificial Intelligence". Various matters touching on the school's mandate of training were discussed.





*KSL students during the 9<sup>th</sup> Graduation and Prizing - Giving Ceremony on 11<sup>th</sup> December 2024 at the School in Karen*

**Andragogy Training:** As part of staff development and building capacity of the teaching staff, all the ATP and PTP teaching staff, both full time and adjunct faculty went for an andragogy training where 46 participants were trained on “The future of AI in delivery and assessment”

**Graduation and prize giving Ceremony:** The School held its 9<sup>th</sup> Graduation and Prize-Giving Ceremony on 11<sup>th</sup> December 2024 for both the ATP and PTP students, with the theme “The Legal Profession in the Gen-Z Era” where various stakeholders in the legal sector were invited to celebrate with the graduands.

**Partnership with Kenya Universities and Colleges Central Placement Service (KUCCPS)**

For the first time, KSL partnered with KUCCPS to enable students interested in pursuing the Diploma in Law Course under KSL’s Paralegal Training Programme (PTP) to apply through the KUCCPS portal. The diploma program was officially launched on KUCCPS website in a formal ceremony held on 10<sup>th</sup> February, 2025 at KUCCPS offices. Form Four leavers with KCSE from the year 2000 to 2024 were allowed to apply during the February 2025 Intake. Kenya School of Law recognizes the importance of collaborating with reputable institutions such as KUCCPS to ensure our programs remain accessible to a wider pool of prospective trainees. By partnering with KUCCPS, the school further enhanced the reach and impact of the institution, while also contributing to the national goal of providing quality education to all Kenyan Citizens.



*Launch of KUCCPS and KSL Partnership on 10<sup>th</sup> February, 2025*

**May 2025 PTP Intake – Academic Year 2025/2026**

Out of the partnership with KUCCPS, the school increased its intake to 481 students in the May 2025 intake. These students were accommodated both in the Town Campus and the Karen Campus with one online class. The orientation of the new PTP First year students was held physically and virtually on 9<sup>th</sup> May 2025 in Karen Campus.





*PTP orientation briefing at Karen Campus on 9<sup>th</sup> May 2025.*

## **Legal Aid Activities**

To develop and offer students practical exposure to Law, the School continued to offer legal aid to various segments of society in collaboration with various stakeholders notably; the Kenya Prisons, the Law Society of Kenya, NGOs and some faith-based organizations. ATP and PTP student visits were organized to various prisons in Kenya such as Mombasa Shimo La Tewa, Machakos, Nairobi west and Industrial area prisons. Our students also participated in several legal aid activities in collaboration with Kituo cha Sheria, Nakuru Community Justice Center, The Light Academy Alumni and Make Me Smile NGO in Kisumu.



*Legal Aid Clinic at Machakos GK Prison on 21<sup>st</sup> June, 2025.*



*Kenya School of Law students giving legal Aid in the community in Kisumu on 27th June 2025*



## Mentorship Activities

The ATP programme conducted two mentorships facilitated by Chartered Institute of Arbitrators (CIARB) - Kenya branch and LSK Nairobi chapter. The students were taken through the mandate of the CIARB and how they would benefit from the Organisation as advocates and insights on how LSK which will govern their operations when they are admitted to the Bar.

The PTP Department conducted 3 mentorship sessions for students where over 300 students were mentored during these sessions.

## Extra-curricular activities

PTP students were 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 (ATP). 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 Mashujaa Debate Tournament at Strathmore University.

## Accreditation

The Paralegal Training Programme (PTP) received full accreditation from the Council of Legal Education (CLE) for five (5) years with effect from 9<sup>th</sup> April 2024. The School has pursued accreditation since the inception of PTP and has held continuous engagement with CLE over the rigorous requirements. Over the last financial year, the School has taken various corrective actions and submitted corrective action reports to CLE. Further, the school submitted its annual report to CLE as required under the law.

## Continuing Professional Development

The FY 2024-2025, the School continued to carry out part of it's core mandate of training, consultancies and research. Additionally, the School offered Certified Secretaries Course, which is a virtual programme. The object of the department is to build capacity of different professionals through short skills-based courses, targeting largely the public sector. The consultancy aspect of the department assists institutions on legal issues, through audits and other consultancies, as well as research.

## Training

In this financial year, training was adversely affected by budgetary constraints; only managing to offer 18 courses against the target of 30. The theme of training included data protection law and policy, attaining of sustainability for State agencies, introduction to legal audit, regulatory impact assessment, mediation, investigations and courtroom skills, legislative drafting, litigation, andragogy and AI for legal sector. Some of the courses were calendar courses and others were customised to the needs of clients.

During the year, the School also offered two Legal Auditor Certification Courses held in November, 2024 and May, 2025.

## Certified Secretaries Course

During the year, the School received full accreditation by KASNEB to offer the Certified Secretaries Course. There were three intakes, September 2024, January and May 2025.

## Legal Consultancies

The flagship consultancy is legal audit, which the School has been undertaking mainly for the public sector since 2011. In this financial year, the School was engaged to carry out six consultancies, including two governance audits and one on legislative drafting.

## Research Activities

The School undertook a consultancy funded under the United Nations Development Programme (UNDP) for support on access to justice. The consultancy involved the development of a National code of conduct for paralegals in Kenya, launched in September 2024. UNDP also sponsored research on the impact of the paralegal programme on the legal sector, which project would be concluded in the first quarter of the financial year 2025-2026.





*Participants in Legal Auditor Certification Course, in Naivasha on 12<sup>th</sup> to 16<sup>th</sup> May, 2025*

## **b) Hospitality and Conferencing Activities**

The School offers conferencing facilities, including accommodation for guests. The following institutions held workshops at the School:

Cosmos, NCBA, ZIMAZA, Office of the Attorney General & Department of Justice, Commission of Administrative Justice, Council of Legal Education, Legal Resources Foundation Trust, the Kenya Dairy Board, Kenya Revenue Authority, Dr. Wilfred A. Mutubwa memorial lecture, St. Luke's Methodist church, Karen Vineyard Ministries and RIG Global Ministries.

The School also has grounds for hire for weddings and other outdoor activities like team building events.

## **c) Human Resources and Administration**

Throughout the financial year, staff worked towards achieving their performance targets, set at the beginning of the period, drawn from the Annual work plan. Mid-year performance reviews were conducted in the month of January 2025, with end year appraisals being conducted within the month of July, in readiness for performance appraisal validation. The validation of the performance appraisal reports for the previous financial year was conducted in the month of October, following which recommendations were implemented, seeing two (2) staff being commended on account of their very good performance. At the end of the calendar year, on 20<sup>th</sup> December, 2024 staff gathered for an end-of-year luncheon and had a great occasion to bond and recognize colleagues for their various achievements. Specifically, three (3) staff who were retiring from the service were celebrated with colleagues bidding them farewell as they proceeded on retirement.

General staff meetings were held quarterly which were interactive, and during which staff were brought up to speed on various activities taking place in the School.

The School engaged in recruitment for three (3) positions, being replacements of staff who had exited. The new officers took up appointment in July, 2024 and January, 2025, settling well into theory respective roles. Additionally, the database for adjunct lecturers was refreshed through call for and evaluation of applications, in readiness for the new intake of student under the programme.

The School also received a total of four (4) interns, two from the ICT Authority and two from the Public Service Commission who were engaged in learning opportunities within the ICT and Legal departments. They also supported operations in both departments, contributing to the smooth running of daily activities. The School engaged five attaches within the Financial Year, who were deployed in ICT and Finance departments where they ably supported the School as they gained hands on experience in their areas of training.

Quarterly Health talks organized in conjunction with the Staff Medical Insurance Provider on various topics including lifestyle diseases, mental health and workplace ergonomics were held. Health days were also planned giving staff an opportunity to have various medical checks and individual advice on any arising concerns.

The implementation of the Training Needs Assessment continued to be constrained by budget, and where possible in –house training was encouraged and in some cases using internal facilitators based on their respective expertise.



## FINANCIAL PERFORMANCE

### a) Revenue

During the year the School received **Kshs 50 Million** as Government recurrent subvention against **Kshs 151.31 Million** received in the 2023/2024 financial year. This amount was in line with approved budget allocation. The School managed to raise **Kshs 415.0 Million** from its internal operations against **Kshs 377.4 Million** in 2023/2024 financial year. This represented a rise of 10%, driven by increased fees income from the higher number of students who enrolled in the paralegal programme. Student's fees income of **Kshs 334.5 Million** contributed the highest portion of this internally generated revenue representing 81%. Combined Hospitality and CPD activities generated **Kshs 74.8 Million** against **Kshs 79.7 Million** in 2023/2024 financial year, representing a decrease of 6.2%. A total of **Kshs 5.7 Million** came from rental income and other miscellaneous income.

### b) Expenditure

The School expended **Kshs 468.4 Million** in recurrent expenses. A total of **Kshs 92.3 Million** was spent on the ongoing construction of the library.

### c) Results

The School's net assets rose from **Kshs 2.68 billion** in the 2023/2024 financial year to **Kshs 2.73 billion** in 2024/2025 financial year.

During the year, the School reported a deficit of **Kshs 3.42 million**. This was an improvement from the deficit recorded in the financial year 2023/2024 that stood at **Kshs. 87.6 million**.

## CHALLENGES

The School faced a number of challenges during the year under review. These included a significant reduction in exchequer's recurrent funding and no funding for development.

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.

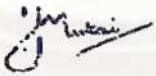
## WAY FORWARD

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**



## 7. STATEMENT OF KENYA SCHOOL OF LAW PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2024/2025

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 2024/2025 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 1768 lawyers under the Advocates Training Programme
		No. of students trained in the PTP	Train 200 students under PTP	Trained a total of 483 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. Training done on 25 <sup>th</sup> April 2025 where 46 participants trained.
	To strengthen Continuing Professional Development Programme	No. of courses delivered	Develop and Deliver 30 CPD short courses	Delivered 17 CPD short courses
	To Strengthen Research, consultancies and projects:	No. of legal consultancies undertaken	Undertake legal consultancies	10 consultancies were undertaken during the period
		No. of conferences held	Hold an annual conference	Not held due to lack of budget for the activity.



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

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Financial Sustainability	Strengthen Revenue Generation	Total amount of revenue generated	Promote CPD courses and consultancies	A total of Kshs. Ksh. 44,417,784 was raised for the year.
			Promote and offer hospitality services	A total of Ksh. 30,365,648 was raised through the hospitality services
Institutional capacity	To strengthen human capital	% implementation of TNA report	Implement Training Needs Assessment Report	A total of 63 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 128 staff members were sensitized.
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	4 CSR activities were done during the FY
Corporate Leadership and Governance	To Strengthen Corporate Governance	No. of Board Members trained	Conduct Board Training	Board training held in Naivasha between 4 <sup>th</sup> to 6 <sup>th</sup> November, 2024
		No. of annual reports prepared	Prepare and publish School's Annual Report in line with Mwongozo Requirements	The FY 2023/2024 Annual Report Published.

The School aligns its annual Performance Contract targets with the Strategic Plan targets specifically under the core mandate section which is under the Strategic Pillars 1,2 and 3. Therefore, an achievement of the 2024/2025 strategic plan activities as indicated above clearly demonstrates an achievement of the School's 2024/2025 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, regulations, 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.

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

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

1. Mrs. Emily Chweya	Chairperson
2. Hon. Lady Justice Pauline Nyamweya	Member
3. C.S 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

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



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 Remuneration and 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 seven Board meetings, three of which were special meetings including Evaluation.

Name of Committee	Members	Number of meetings held
Finance and General Purpose Committee	1. Prof. Michael N. Wabwile      Chairperson 2. Mr. Joseph Waruiru            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	5 (4 ordinary meetings 1 special meeting)
Audit and Risk Management Committee	1. CS. Jacqueline A.O. Manani            Chairperson 2. Hon. Lady Justice Pauline Nyamweya    Member 3. Mr. Joseph Waruiru            Member 4. Ms. Catherine Ochanda            Member	6 (4 ordinary meetings and 2 special meetings)



## 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 2024/2025 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 97.0% 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.

#### 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. However, during the year under review, no funds were allocated to the kitty due to budget constraints.

#### iv) Risk of interest and fines from stalled projects

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 initiatives to reduce energy use such as installation of LED lighting fittings in all its buildings. Additionally, the School is in process of finalizing an energy audit whereby its recommendations will be implemented for energy efficiency improvements.

During the 2024/2025 financial year, School was connected to piped water from a borehole. This will supplement the existing Nairobi City County water and School borehole to meet the needs of the population. The connected water goes through a reverse osmosis treatment process before being supplied thereby improving the water quality.

Further, the School was involved in tree planting initiative where the staff planted a total of 1700 trees at the School and Ngong Veterinary Farm. This was a climate change mitigation measure and participation in the National tree growing restoration campaign.

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.



*KSL Staff during a tree planting exercise in Ngong, AHITI on April 11, 2025*

### Corporate Social Responsibility

The School visited the Destiny Shapers Children's Home in Korogocho on February 2, 2025 and donated, clothes, books, foodstuff among other items to the kids.

On April 11, 2025, the School had a successful tree-planting activity in partnership with the Kenya Prisons and AHITI, Kabete. The team planted over 1000 trees in Ngong AHITI vet farm.

The Kenya School of Law paid a visit to Karen C Primary School on 12<sup>th</sup> June, 2025 and donated sanitary pads to the girls. Later in the day the team also visited Destiny Shapers Children's Home in Korogocho and donated storybooks and stationery to the kids.



*KSL & Destiny Shapers' staff at Korogocho Children's home on February 2, 2025*



## 11. REPORT OF THE BOARD OF DIRECTORS



The Board submits this report together with the financial statements for the year ended June 30, 2025 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:

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

### Results

The results of the School for the year ended June 30, 2025 are set out on page 1 to page 9.

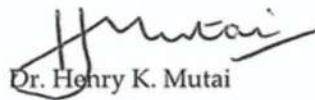
### Directors

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... 3/12/2025



## 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, 2025. 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.



Dr. Tom Ratemo  
For **Chairperson**  
**KENYA SCHOOL OF LAW BOARD**

The Board accepts responsibility for the School's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS) and in the manner required by the PFM Act 2012 and the State Corporations Act (Cap 446). The Board is of the opinion that the Kenya School of Law's financial statements give a true and fair view of the state of School's transactions during the financial year ended June 30, 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 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 28/8/2025 and signed on its behalf by:

  
Dr. Henry K. Mutai

**Director/Chief Executive Officer & Secretary**  
**KENYA SCHOOL OF LAW BOARD**



# 13. REPORT OF THE INDEPENDENT AUDITORS OF THE KENYA SCHOOL OF LAW

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HEADQUARTERS  
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Monrovia Street  
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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON KENYA SCHOOL OF LAW FOR THE YEAR ENDED 30 JUNE, 2025

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### 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 34, which comprise of the statement of financial position as at 30 June, 2025



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 the information and explanations which, to the best of my knowledge and belief, we necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya School of Law as at 30 June, 2025 and of financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with Kenya School of Law Act, 2012 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **Unsupported Trade Payables**

The statement of financial position reflects trade and other payables amounting Kshs.216,658,345 as disclosed in Note 26 to the financial statements, which include trade payables of Kshs.11,095,868. However, long outstanding trade payables totalling Kshs.2,590,787 were not supported by any documentation, such as statements, invoices or payment vouchers.

In the circumstances, the accuracy and completeness of the trade payables balance Kshs.11,095,868 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.

### **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 effects of the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on



the Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on the Effectiveness of Internal Controls, Risk Management, and Governance. However, review of the implementation status of the recommendations revealed that the issues detailed below remained unresolved as at 30 June, 2025.

No.	Financial Year	Audit Issue
1	2023/2024	Variances Between the Assets Register and the Financial Statements Balance
2	2023/2024	Unsupported Trade and Other Payables
3	2023/2024	Budgetary Control and Performance-Under-collection of Revenue and Underutilization of Receipts
4	2022/2023 and 2023/2024	Failure to Optimize Use of the Enterprise Resource Planning (ERP)
5	2023/2024	Presentation and Disclosure of the Financial Statements-Non-Compliance with the Prescribed PSASB Reporting Template
6	2023/2024	Non-Compliance with the One Third of the Basic Salary Rule
7	2023/2024	Non-Conformity to the Staff Establishment
8	2022/2023 and 2023/2024	Delayed Construction of Ultra-Modern Library and Moot Courts
9	2023/2024	Non-Remittance of Value Added Tax
10	2023/2024	Incomplete Assets Register

#### Other Information

The Management is responsible for the Other Information set out on pages iv to xlv which comprise of Key School Information and Management, The Board Members, Key Management Team, Chairperson's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of 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 on 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, I conclude that there is a material misstatement of this Other Information, and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

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 thereon.

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*Report of the Auditor-General on Kenya School of Law for the year ended 30 June, 2025*



# 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. Non-Compliance with the One-third of Basic Salary Rule

Review of the School's payroll for June, 2025, revealed that twenty-one (21) employees had net pay that fell below one-third of their basic salaries in various months. This was contrary to Section 19(3) of the Employment Act, 2007, which requires that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

### 2. Failure to Remit Value Added Tax

The statement of financial position reflects trade and other payables balance of Kshs.216,658,345 as disclosed in Note 26 to the financial statements. Included in this balance are third-party payments of Kshs.63,396,841, out of which Kshs.1,574,813 relates to withholding tax that was not remitted to the Kenya Revenue Authority. This was contrary to Section 42 (A) and (B) of the Tax Procedures Act (Cap. 469B), 2024, which states that tax withheld under this section shall be remitted to the Commissioner within five working days after the deduction is made.

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

### 3. Delayed Completion of Ultra-Modern Library and Moot Courts

As previously reported, 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. Progress report dated 15 October 2025 on the construction revealed that works amounting to Kshs.475,122,994 had been certified. Although practical completion and handing over certificates had been issued to the School by the State Department of Public Works and the Contractor respectively, review of the certificate of practical completion revealed a list of deliverables yet to be completed by the Contractor including key labelling, replacing chipped man-hole and completing the stone pitching of the storm drain at the high level tank area and install Arabian showers at all ground floor toilets among others, about nine (9) years after the expected completion date.



In the circumstances, the School may not achieve value for money on the amount of Kshs.475,122,994 spent on the project.

#### **4. Non-Compliance with Capacity Building Levy Requirements**

Review of records revealed that Management did not withhold capacity building levy on payments totalling Kshs.41,681,409 under use of goods and services processed during the year. This was contrary to Order 3(1) of the Public Procurement Capacity Building Levy Order, 2023, which requires payment of a levy at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

#### **5. Incomplete Implementation and Functionality of the Enterprise Resource Planning System**

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. The contract was signed on 27 June, 2018, to automate and integrate the School's core business processes in real-time.

Although a certificate of completion was signed on 11 May, 2020, a physical verification revealed that key modules of financial and accounting management, procurement, inventory, and stores had not been fully automated. As a result, 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 the value for money realized from the expenditure of Kshs.14,998,510 could not be confirmed.

#### **6. Non-Compliance with the Approved Staff Establishment**

Review of the human resource records revealed that the School had one hundred and twenty-four (124) employees against an approved staff establishment of one hundred and ninety-two (192) positions, resulting in an overall deficit of sixty-eight (68) employees or 35% across various cadres, including key positions.

The staff shortage, if not addressed, may adversely affect the School's operations and service delivery to the public.

#### **7. Non-Compliance with Climate Change Regulatory Requirements**

Review of records revealed that the School did not comply with the provisions of the Climate Change Act, 2016 and the National Treasury Circular Reference CONF/MOF/36/021/ C/ (39) dated 1 July, 2020 on tracking and reporting of climate finance flows and climate change-related expenditures as follows:



- i. There was no designated climate change unit, nor has a senior officer been appointed to coordinate climate-related mandates, contrary to Section 15(5)(c) of the Act;
- ii. The School did not report on its sectoral greenhouse gas emissions nor submit annual reports to the Climate Change Council, in breach of Sections 15(5)(b) and 15(5)(f) of the Act;
- iii. There was no evidence of regular monitoring or review of climate change functions as per Section 15(5)(d) of the Act;
- iv. The School did not incorporate climate-related disaster risk reduction strategies into its budgets or operations as required by Section 18 of the Act, and;
- v. The School did not submit quarterly reports on climate-related expenditure in line with The National Treasury's circular dated 1 July, 2020.

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 THE 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 effects of the matter 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 Staff Compliment Data

Review of the personnel complement register of the School revealed incomplete data capture, resulting in missing key information such as date of exit, reason for exit, records of present and former staff employed by the School since inception, NSSF number, NHIF numbers, among other details.

In the circumstances, the credibility and integrity of the staff data used for processing payroll payments 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 controls 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 governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 it 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

8 December, 2025

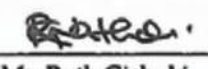


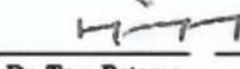
## 14. STATEMENT OF FINANCIAL PERFORMANCE

	Note	2024/2025	2023/2024
<b>Revenue from non-exchange transactions</b>		<b>Kshs</b>	<b>Kshs</b>
National Treasury	5	50,000,000	151,309,999
		<b>50,000,000</b>	<b>151,309,999</b>
<b>Revenue from exchange transactions</b>			
School fees income	6	334,520,565	291,656,758
Hospitality income	7	30,353,648	22,591,963
Continuous Professional Development income	8	44,445,084	57,128,603
Rental revenue from facilities and equipment	9	3,766,100	3,769,350
Other income	10	1,945,786	2,218,709
		<b>415,031,183</b>	<b>377,365,383</b>
<b>Total Revenue</b>		<b>465,031,183</b>	<b>528,675,382</b>
<b>Expenses</b>			
Employee costs	11	271,937,531	266,921,882
Board Expenses	12	7,569,935	8,781,680
Use of Goods and Services	13	59,791,456	94,368,222
Repairs and Maintenance	14	10,739,771	20,540,580
Depreciation and Amortization	15	30,320,893	126,018,757
Operational costs	16	51,938,946	61,548,477
Continuing Prof. Development Expenses	17	23,954,042	20,825,424
Hospitality Costs	18	12,197,305	17,248,616
<b>Total Expenses</b>		<b>468,449,880</b>	<b>616,253,637</b>
Surplus/(Deficit) for the period		<b>(3,418,698)</b>	<b>(87,578,255)</b>

The notes set out on pages 9 to 22 form an integral part of these Financial Statements. The financial statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:

  
**Dr. Henry Mutai**  
**Director/ CEO & Secretary**

  
**Ms. Ruth Gichuki**  
**Principal Accountant**  
**ICPAK No. 13366**

  
**Dr. Tom Ratemo**  
**Chairperson of the Board**

Date 3/12/25

Date 2/12/2025

Date 4/12/25



## 15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2024/2025	2023/2024
<b>Assets</b>		<b>Kshs</b>	<b>Kshs</b>
<b>Current assets</b>			
Inventories	19	2,905,771	3,310,177
Accounts Receivables	20	182,649,712	190,770,276
Prepayments and Deposits	21	1,240,500	1,240,500
HELB Fund	22	45,680,700	45,680,700
Cash and Cash Equivalents	23	254,567,826	306,251,297
<b>Total Current Assets</b>		<b>487,044,508</b>	<b>547,252,950</b>
<b>Non-current assets</b>			
Property, Plant and Equipment	24	2,418,242,884	2,354,883,152
Intangible Assets	25	4,869,082	6,266,929
<b>Total non - current asset</b>		<b>2,423,111,966</b>	<b>2,361,150,081</b>
<b>Total assets</b>		<b>2,910,156,474</b>	<b>2,908,403,031</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and Other Payables	26	216,658,345	201,061,714
VAT	27	(33,257,232)	28,748,949
<b>Total current liabilities</b>		<b>183,401,113</b>	<b>229,810,663</b>
<b>Total liabilities</b>		<b>183,401,113</b>	<b>229,810,663</b>
<b>Net Assets</b>		<b>2,726,755,361</b>	<b>2,678,592,368</b>
<b>Represented by:</b>			
Reserves		1,493,943,259	1,493,943,259
Accumulated Deficit		(316,333,630)	(364,496,623)
Capital Fund		1,549,145,732	1,492,645,732
		<b>2,726,755,361</b>	<b>2,678,592,368</b>



The financial statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:

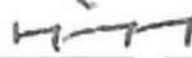
  
Dr. Henry Mutai

Director/ CEO & Secretary

  
Ms. Ruth Gichuki

Principal Accountant

ICPAK No. 13366

  
Dr. Tom Ratemo

Chairperson of the Board

Date 3/12/25

Date 2/12/2025

Date 4/12/25



## 16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

	Note	Accumulated Deficit Kshs	Revaluation Reserve Kshs	Capital Fund Kshs	Total Kshs
As 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)
<b>Transfer of excess depreciation on revaluation</b>		<b>(364,496,624)</b>	<b>1,493,943,259</b>	<b>1,549,145,732</b>	<b>2,678,592,367</b>
As at 1st July 2024		(364,496,624)	1,493,943,259	1,549,145,732	2,678,592,367
Prior Year Adjustments		51,581,691			51,581,691
Surplus/(Deficit) for the year		(3,418,697)		-	(3,418,697)
<b>As at June 30, 2025</b>		<b>(316,333,630)</b>	<b>1,493,943,259</b>	<b>1,549,145,732</b>	<b>2,726,755,361</b>



## 17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025



	Note	2024/2025	2023/2024
		Kshs	Kshs
<b>Cash flows from Operating activities</b>			
<b>Receipts</b>			
Transfers from other government entities	5	50,000,000	151,309,999
Rendering of services	6,7,8	409,319,297	371,377,325
Rental revenue from services and equipment	9	3,766,100	3,769,350
Other income	10	1,945,786	2,218,709
<b>Total Receipts</b>		<b>465,031,183</b>	<b>528,675,382</b>
<b>Payments</b>			
Employee costs	11	271,937,531	266,921,882
Board Expenses	12	7,569,935	8,781,680
Use of Goods and Services	13	59,791,456	94,368,222
Repairs and Maintenance	14	10,739,771	20,540,580
Operational costs	16	51,938,946	61,548,477
Continuing Prof. Development Expenses	17	23,954,042	20,825,424
Hospitality Costs	18	12,197,305	17,248,616
<b>Total Payments</b>		<b>438,128,987</b>	<b>490,234,881</b>
Adjustments for;			
(Increase)/ Decrease in Inventory	19	404,406	38,637,924
Increase in receivables	20,21,22	8,120,565	542,157
Increase/(Decrease) in Payables	26,27	(46,409,550)	6,132,608
		<b>(37,884,580)</b>	<b>45,312,689</b>
<b>Net cash flows from/ (used in) operating activities</b>		<b>(10,982,384)</b>	<b>83,753,191</b>
<b>Cash flows from investing activities</b>			
Purchase of property and equipment	24,25	(92,282,778)	(36,310,435)
<b>Net cash flows from investing activities</b>		<b>(92,282,778)</b>	<b>(36,310,435)</b>
<b>Cash flows from financing activities</b>			
Prior year adjustment		51,581,691	-
		<b>51,581,691</b>	-
<b>Net increase in Cash and Cash equivalents</b>		<b>(51,683,471)</b>	<b>47,442,756</b>
Cash and Cash Equivalents at 1 July		306,251,297	258,808,541
<b>Cash and Cash Equivalents at 30 June</b>		<b>254,567,826</b>	<b>306,251,297</b>



## 18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Recurrent Budget	Budget 2024/2025	Adjustments	Final Budget 2024/2025	Actual cumulative to date	Performance Difference	% of utilization
	Kshs		Kshs	Kshs	Kshs	
<b>Revenue</b>						
GoK Grants-Recurrent	-	50,000,000	50,000,000	50,000,000	-	100%
School Fees Income	266,200,000	8,800,000	275,000,000	334,520,565	59,520,565	122% (i)
Hospitality Income	38,088,000	(288,000)	37,800,000	30,353,648	(7,446,352)	80% (ii)
Continuous Prof. Development	60,052,000	(5,000,000)	55,052,000	44,445,084	(10,606,916)	81% (iii)
Rental Revenue from Facilities and Equipment	8,000,000	(3,512,000)	4,488,000	3,766,100	(721,900)	84% (iv)
Other Incomes	5,140,000	-	5,140,000	1,945,786	(3,194,214)	38% (v)
<b>Total Receipts</b>	<b>377,480,000</b>	<b>50,000,000</b>	<b>427,480,000</b>	<b>465,031,183</b>	<b>37,551,183</b>	
<b>Payments</b>						
Use of Goods and Services	36,860,000	19,436,000	56,296,000	59,791,456	(3,495,456)	106%
Employee Costs	282,140,000	(5,898,000)	276,242,000	271,937,531	4,304,469	98%
Depreciation	-	-	-	30,320,892	(30,320,892)	(vi)
Repairs and Maintenance	5,000,000	6,200,000	11,200,000	10,739,771	460,229	96%
Hospitality	5,270,000	8,410,000	13,680,000	12,197,305	1,482,695	89%
Operational Cost	36,550,000	7,282,000	43,832,000	51,938,946	(8,106,946)	118% (viii)
Board of Directors expenses	6,160,000	1,800,000	7,960,000	7,569,935	390,065	95%
Continuous Prof. Development	5,500,000	12,770,000	18,270,000	23,954,042	(5,684,042)	131% (ix)
HELB Fund	-	-	-	-	-	
<b>Total Payments</b>	<b>377,480,000</b>	<b>50,000,000</b>	<b>427,480,000</b>	<b>468,449,879</b>	<b>(40,969,879)</b>	
<b>Surplus/(Deficit) for the Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,418,697)</b>		
Capital Expenditure	-	-	-	92,282,778	(92,282,778)	(x)





## Explanation of material variance

- i) There was a higher enrolment of students, particularly in the paralegal programme, than had been budgeted for at the beginning of the year, this was due to a partnership with the admission body KUCCPS.
- ii) The hospitality activities in the year were fewer than had been projected therefore the department did not achieve the targeted revenue.
- iii) The CPD department held fewer trainings due to the budgetary constraints in the financial year and therefore did not achieve the targeted revenue.
- iv) A number of housing units that generate rental income were unoccupied during the financial year.
- v) Budgeted under Other Income were funds from “mobilisation of financial resources”. These funds were not realised.
- vi) There were no funds budgeted to provide for depreciation in the financial year.
- vii) With fewer hospitality activities, there was lower absorption of the budget
- viii) The budget allocated for operations in the financial year was inadequate and could not appropriately cover all expenses especially those relating to the core mandate.
- ix) The budget allocated to CPD in the financial year was inadequate.
- x) The capital expenditure relates to the payment for construction of the library. The payment is done upon presentation of a certificate from the project manager. The certificates were presented in the FY2024/2025 but the funds for the project had been received in previous periods.



## 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 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

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 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

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.

##### i) Revenue from non-exchange transactions

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 2024/2025 in January 2024. The School had initially received no allocation, but was allocated Kshs. 50 million in recurrent expenditure through the supplementary budget in quarter four. This allocation is what the School implemented during the financial year 2024/2025 with budget revisions taking place in the year. The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the School. As a result of the adoption of the accrual basis for budgeting purposes, there are no timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

#### c) Taxes

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



#### d) Property, plant and equipment

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

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

The annual depreciation rates in use are:

Computer Equipment and Software	30.0%
Office Equipment	12.5%
Motor Vehicles	16.7%
Library Books	20.0%
Furniture and Fittings	12.5%
Buildings	2.5%
Intangible Assets	12.5%

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.

#### f) Provisions

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) Changes in accounting policies and estimates

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.

#### h) Employee benefits

##### Retirement benefit plans

The School operates a defined contribution benefit scheme for all its employees. The scheme is administered by Britam and operates according to provisions of the Retirement Benefits Act (1997).



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. 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.

**i) Related parties**

Members of key management are regarded as related parties. Key management of the School have been disclosed in these financial statements and comprise the Board, the CEO and senior managers.. The School is also related to National Government, Office of the Attorney-General and Board of Directors.

**j) 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.

**k) Comparative Figures**

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

**l) Subsequent Events**

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, 2025.

**4. Significant judgements and sources of estimation uncertainty**

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**

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

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



## NOTES TO THE FINANCIAL STATEMENTS

### 5. Transfer from other Government Entities

	2024/2025	2023/2024
	Kshs	Kshs
Operational Grant	50,000,000	151,309,999
<b>Total</b>	<b>50,000,000</b>	<b>151,309,999</b>

### 6. School Fees Income

	2024/2025	2023/2024
	Kshs	Kshs
Application/ Registration Fee	4,786,301	4,732,000
Examination Fees	27,062,900	24,025,850
Library Fees	12,283,502	11,151,502
Puliage Supervision	8,800,000	6,955,000
Tuition Fees	281,587,862	244,792,406
<b>Total</b>	<b>334,520,565</b>	<b>291,656,758</b>

### 7. Hospitality Income

	2024/2025	2023/2024
	Kshs	Kshs
Staff Catering	2,232,764	1,104,272
Seminars/Conferences/Accommodation	8,072,811	8,139,592
Hire of Grounds	2,600,241	1,036,698
Sports Facilities	3,813,426	3,050,865
Students Cafeteria Income	1,765,921	3,148,769
Laundry Income	200,651	172,017
Hostel Fees	11,667,834	5,939,750
<b>Total</b>	<b>30,353,648</b>	<b>22,591,963</b>

### 8. Continuing Professional Development

	2024/2025	2023/2024
	Kshs	Kshs
CPD Workshops	22,476,085	24,597,379
Consultancy Services	14,703,448	24,198,179
CS Course	7,265,550	8,333,045
<b>Total</b>	<b>44,445,084</b>	<b>57,128,603</b>



## 9. Rental Revenue from Facilities and Equipment

	2024/2025	2023/2024
	Kshs	Kshs
Staff Houses	3,766,100	3,769,350
	<b>3,766,100</b>	<b>3,769,350</b>

## 10. Other Income

	2024/2025	2023/2024
	Kshs	Kshs
Photocopy Services	135,301	141,988
Tender Documents	-	-
Graduation Income	457,500	811,100
Other Income	1,352,985	1,265,621
<b>Total</b>	<b>1,945,786</b>	<b>2,218,709</b>

## 11. Employee Costs

	2024/2025	2023/2024
	Kshs	Kshs
Basic Salaries	146,401,404	144,051,761
Interns and Attachee wages	526,250	1,615,396
House Allowance	47,717,305	48,124,338
Leave Allowance	4,323,758	3,987,178
Overtime Allowance	881,365	1,076,954
Medical Contributions	23,555,855	21,893,349
NSSF Employer Contributions	4,448,256	2,363,386
Pension Employer Contributions	27,905,280	27,496,269
Responsibility Allowance	65,466	-
Special duty	-	194,596
Gratuity Contribution	2,046,000	1,980,528
Commuter Allowance	10,480,861	10,739,636
Extraneous Allowance	276,000	303,000
Taskforce Allowance	-	28,000
Retreat Allowance	-	114,000
Non-Practising Allowance	240,000	390,000
Housing Levy	3,069,732	2,563,491
<b>Total</b>	<b>271,937,531</b>	<b>266,921,882</b>



<b>12. Board Expenses</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Chairman's Honoraria	960,000	960,000
Directors Emoluments	6,609,935	7,821,680
<b>Total Director Emoluments</b>	<b>7,569,935</b>	<b>8,781,680</b>

<b>13. Use of Goods and Services</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Advertising , Publicity & Marketing	840,255	2,414,321
Club Membership /Official Entertainment	95,840	200,400
Newspapers & Journals	109,200	855,640
Printing & Stationery	4,119,911	4,595,691
Cleaning services & Materials	7,942,475	8,012,578
Security Services	7,468,950	7,540,160
Travel & Accommodation Expenses	2,827,841	6,483,735
Fuel	3,439,495	5,306,463
Bank Service Charges	1,810,624	1,342,253
Insurance Expenses	4,638,255	4,455,774
Postage and Delivery	25,169	71,561
Telephone & Faxes	2,659,750	3,904,000
Electricity	8,237,637	8,522,281
Water & Sewerage	6,444,208	8,590,821
Bad Debts	(752,387)	223,717
Internet & E-mail	2,667,279	2,759,806
Network Maintenance	-	530,000
Audit Fees	696,000	10,288,427
Professional Fees	23,600	1,119,819
Communication	235,250	1,785,460
Conferences & Workshops	2,070,800	2,530,800
Litigation	39,425	1,674,131
Staff Uniforms	137,295	606,270
Staff Welfare	989,914	2,244,487
Training & Development	768,471	863,800





Subscriptions	404,060	384,260
I.S.O Expenses	387,920	975,300
Corporate Social Responsibility	99,940	301,960
Boarding of Items	-	96,500
Asset Tagging & Valuation	-	1,334,000
Land rent	610,080	610,080
Strategic Planning & Review	-	1,416,940
Performance contract	-	810,700
Offsite Back-up	754,200	1,501,898
<b>Total</b>	<b>59,791,456</b>	<b>94,368,222</b>

#### 14. Repairs and Maintenance

	2024/2025	2023/2024
	Kshs	Kshs
Vehicles	1,268,012	3,108,309
Buildings	4,688,312	5,825,129
Computers and accessories	3,785,158	8,733,333
Equipment	998,289	2,873,808
<b>Total Repairs and Maintenance</b>	<b>10,739,771</b>	<b>20,540,580</b>

#### 15. Depreciation and Amortization

	2024/2025	2023/2024
	Kshs	Kshs
Property, Plant and Equipment	28,923,045	121,102,910
Intangible Assets	1,397,847	4,915,846
	<b>30,320,892</b>	<b>126,018,757</b>





<b>16. Operational costs</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Hire of Facilities & Equipment	12,356,089	11,602,320
Examination Expenses	8,771,120	7,805,300
Library Online Subscriptions	4,320,627	5,999,999
Part Time, Guest Lecturers Cost	18,994,500	20,386,500
Pupilage	2,730,260	2,833,284
Pupil Master Workshop	30,000	30,000
Students Welfare	1,481,860	2,932,431
Accreditation Expense	570,000	500,000
Graduation expense	667,390	1,634,590
Legal Clinic Visits	872,120	2,560,050
Moot Court Competition	-	295,748
Andragogy Training	1,075,300	767,499
Curriculum/Training Modules Development	20,400	181,500
Binding of Books	49,280	34,569
Fund raising & Alumni costs	-	3,984,686
	<b>51,938,946</b>	<b>61,548,477</b>

<b>17. Continuing Prof. Dev. Expenses</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
CPD Expenses - Training	11,083,667	14,547,220
CPD Expenses - Consultancy	8,230,875	3,488,204
Certified Secretaries Course	4,639,500	2,790,000
<b>Total</b>	<b>23,954,042</b>	<b>20,825,424</b>



## 18. Hospitality Costs

	2024/2025	2023/2024
	Kshs	Kshs
Gas	831,700	1,212,250
Foodstuffs & Drinks	7,866,911	12,678,367
Kitchen & Hostel Expenses	1,018,086	1,098,346
Laundry Expenses	966,599	1,023,748
Swimming Pool/Sports Expenses	1,381,966	1,235,906
Club House Expenses	132,043	-
<b>Total</b>	<b>12,197,305</b>	<b>17,248,616</b>

## 19. Inventories

	2024/2025	2023/2024
	Kshs	Kshs
Stationery	1,422,034	1,889,551
Cleaning materials	585,319	799,177
Electrical materials	18,460	283,322
Dry Foodstuff	636,533	220,159
Non-Foods	243,425	117,968
<b>Total</b>	<b>2,905,771</b>	<b>3,310,177</b>

## 20. Accounts Receivables

	2024/2025	2023/2024
	Kshs	Kshs
School Fees Receivable	73,437,484	66,339,983
CPD Receivable	35,732,679	36,599,715
Hospitality Receivable	36,378,188	37,678,521
Non-School Fees Receivables	42,847,147	55,677,967
Staff Receivables	-	972,263
Provision for Doubtful Debts	(5,745,786)	(6,498,173)
<b>Total</b>	<b>182,649,712</b>	<b>190,770,276</b>



**20(a) Ageing analysis for Accounts Receivables**

	<b>2024/2025</b>	% of total	<b>2023/2024</b>	% of total
	<b>Kshs</b>		<b>Kshs</b>	
Less than 1 year	39,195,897	21%	45,371,743	23%
Between 1-3years	9,362,886	5%	11,836,107	6%
Over 3 years	139,836,715	74%	140,060,599	71
<b>Total</b>	<b>188,395,498</b>		<b>197,268,449</b>	

**21. Prepayments and Deposits**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Utility Deposits	240,000	240,000
Rent Deposit	1,000,500	1,000,500
<b>Total Other Current Assets</b>	<b>1,240,500</b>	<b>1,240,500</b>

**22. Helb Fund**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
HELB Fund	45,680,700	45,680,700
	<b>45,680,700</b>	<b>45,680,700</b>



<b>23. Cash and Cash Equivalents</b>		
	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Current Accounts	254,567,826	306,251,297
<b>Total Cash at bank and in hand</b>	<b>254,567,826</b>	<b>306,251,297</b>

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

		<b>2024/2025</b>	<b>2023/2024</b>
<b>Financial institution</b>	<b>Account number</b>	<b>KShs</b>	<b>KShs</b>
a) Current account			
Absa Bank	2022099224	23,764,826	22,599,961
Absa Bank	2022029110	76,963,874	105,052,478
Absa Bank	2022099240	16,111,355	12,372,856
Equity Bank	1630263144477	8,013,311	7,913,311
Coop. Bank	1129706350500	129,714,461	158,312,691
<b>Total</b>		<b>254,567,826</b>	<b>306,251,297</b>



## 24. PROPERTY, PLANT & EQUIPMENT

	Leasehold Land	Buildings	Capital Work in Progress	Office Equipment	Computer Equipment	Library Books	Motor Vehicles	Furniture & Fittings	Total
Depreciation Rate	0.00%	2.00%	0.00%	12.50%	30.00%	20.00%	16.70%	12.50%	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>COST / VALUATION</b>									
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
<b>As at 30 June 2024</b>	<b>1,200,000,000</b>	<b>787,513,414</b>	<b>541,872,428</b>	<b>117,984,982</b>	<b>187,148,492</b>	<b>47,052,609</b>	<b>112,380,190</b>	<b>140,268,993</b>	<b>3,134,221,108</b>
As at 1st July 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
Additions	-	-	92,282,778	-	-	-	-	-	92,282,778
<b>As at 30 June 2025</b>	<b>1,200,000,000</b>	<b>787,513,414</b>	<b>634,155,206</b>	<b>117,984,982</b>	<b>187,148,492</b>	<b>47,052,609</b>	<b>112,380,190</b>	<b>140,268,993</b>	<b>3,226,503,885</b>
<b>DEPRECIATION</b>									
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	-	35,395,495	49,330,072	4,479,194	28,095,048	17,533,624	154,521,267
Excess Depreciation on Revaluation	-	-	-	(10,717,039)	(10,712,735)	-	(7,516,500)	(4,472,082)	(33,418,357)
<b>As at 30 June 2024</b>	<b>-</b>	<b>252,913,249</b>	<b>-</b>	<b>104,491,833</b>	<b>187,148,492</b>	<b>47,052,609</b>	<b>102,892,737</b>	<b>84,839,035</b>	<b>779,337,956</b>





As at 1st July 2024	-		252,913,249	-	104,491,833	187,148,492	47,052,609	102,892,737	84,839,035	779,337,956
Charge for the Period	-		11,085,760	-	4,736,200	-	-	4,787,890	8,313,195	28,923,047
As at 30 June 2025	-		263,999,009	-	109,228,033	187,148,493	47,052,609	107,680,627	93,152,230	808,261,001
<b>NET BOOK VALUE</b>										
As at 30 June 2024	1,200,000,000		534,600,165	541,872,428	13,493,149	-	-	9,487,453	55,429,957	2,354,883,152
As at 30 June 2025	1,200,000,000		523,514,405	634,155,206	8,756,949	-	-	4,699,563	47,116,762	2,418,242,884



## 25. Intangible Assets

Description	Jun 2025	Jun 2024
	Kshs	Kshs
Depreciation Rate	25%	25%
<b>Cost</b>		
At beginning of period	24,526,754	19,663,385
Revaluation	-	4,863,369
<b>At end of period</b>	<b>24,526,754</b>	<b>24,526,754</b>
<b>Amortization and impairment</b>		
At beginning of the period	18,259,826	13,343,979
Amortization	1,397,846	6,131,689
Excess Depreciation on Revaluation	-	(1,215,842)
<b>At end of period</b>	<b>19,657,672</b>	<b>18,259,826</b>
<b>NBV</b>	<b>4,869,082</b>	<b>6,266,929</b>

## 26. Trade and Other Payables

	2024/2025	2023/2024
	Ksh	Ksh
Trade payables	11,095,868	19,455,881
Payments received in advance	132,972,990	127,421,992
Employee payables	7,290,645	5,327,084
Third-party payments	63,396,841	47,650,756
Other payables	1,902,001	1,206,001
<b>Total trade and other payables</b>	<b>216,658,345</b>	<b>201,061,714</b>



**Ageing analysis: (Trade and other payables)**

	<b>2024/2025</b>	<b>% of total</b>	<b>2023/2024</b>	<b>% of total</b>
	<b>Kshs</b>		<b>Kshs</b>	
1-2 years	151,727,825	70%	136,721,965	68%
2-3years	9,772,541	5%	16,084,937	8%
Over 3 years	55,157,978	25%	48,254,811	24%
Total	216,658,344		201,061,714	

**27. VAT**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Ksh</b>	<b>Ksh</b>
VAT	(33,257,232)	28,748,949
<b>Total</b>	<b>(33,257,232)</b>	<b>28,748,949</b>

**28. Cash Generated from Operations**

Description	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Surplus for the year before tax	(3,418,697)	(12,830,020)
Adjusted for:		
Depreciation	30,320,892	71,341,490
Working capital adjustments		
Increase in inventory	404,406	2,862,855
Increase in receivables	8,120,565	(17,070,672)
Increase in payables	(46,409,550)	(50,802,491)
Net cash flow from operating activities	(10,982,384)	(6,498,837)



## 29. Related Party Transactions

The following transactions were carried out with related parties

Description	2024/25	2023/24
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a ) Purchases from related parties</b>		
Purchases of electricity from KPLC	8,237,637	8,522,281
Purchase of water from govt service providers	6,444,208	8,590,821
Rent expenses paid to govt agencies	12,356,089	11,602,320
<b>Total</b>	<b>27,037,934</b>	<b>28,715,422</b>
<b>b )Grants/transfers from the government</b>		
Grants from national government	50,000,000	151,310,000
<b>Total</b>	<b>50,000,000</b>	<b>151,310,000</b>
<b>c)Key management compensation</b>		
Board of Directors' emoluments	7,569,935	8,781,680
Compensation to key management	6,600,000	6,388,800
<b>Total</b>	<b>14,169,935</b>	<b>15,170,480</b>

## 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 State Law Office - Department of Justice. Its ultimate parent is the Government of Kenya.

## 32. Currency

The financial statements are presented in Kenya Shillings rounded to the nearest Kshs.



## 20. APPENDICES

### APPENDIX I: IMPLEMENTATION STATUS OF AUDITOR-GENERAL'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status	Timeframe
			(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
1. Variances Between the Assets Register and the Financial Statements Balance	<p>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.</p> <p>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.</p> <p>In the circumstances, the accuracy and completeness of the property plant and equipment balance of Kshs 2,354,883,152 could not be confirmed.</p>	The school has updated the assets registers and reconciled the variances.	Resolved	FY2024/25
2. Unsupported Trade and Other Payables	<p>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 was not supported with ageing analysis. Further, the amount includes an amount of Kshs. 181,605,833 which was not supported with, ledgers, statements, invoices or payment vouchers.</p> <p>In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs. 201,061,714 could not be confirmed.</p>	The Individual listings of school fees, non-school fees receivables and imprests holders were provided	Resolved	FY2024/25



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)
3. Budgetary Control and Performance	<p>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 underfunding 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.</p> <p>The over-expenditure and underfunding affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The over-expenditure did not result from an out-flow of funds above the budget. It resulted from the depreciation of the year which amounted to Kshs 126,018,757 against a budgeted amount of Kshs 26,000,000.</p> <p>The school has faced budget cuts and was therefore not able to fully provide for the depreciation.</p>	Ongoing	FY2024/25
4. Failure to Optimize Use of the Enterprise Resource Planning (ERP)	<p>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.</p> <p>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.</p>	<p>The ERP has several modules which were delivered to the school as per the terms of reference namely; Academic Management System, Human Resource, Payroll, Finance, Procurement, Asset Management and General Administration.</p> <p>The School has actively engaged the vendor to fully integrate the modules and customize the ERP to changing user needs and compatibility with evolving technological standards.</p>	Ongoing	FY2025/26





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)
5. Presentation and Disclosure of the Financial Statements	<p>The statement of financial performance in the revised financial statements submitted on 20<sup>th</sup> 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 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.</p>	The school has complied to the prescribed format in the preparation of the financial statements.	Resolved	FY2024/25
6. Non-Compliance with the One Third of the Basic Salary Rule	<p>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.</p>	<p>The affected staff had committed a significant portion of their salaries to various obligations before the introduction of the housing levy, which subsequently caused their take-home pay to fall below the statutory two-thirds (2/3) threshold.</p> <p>To address this issue, letters were issued to the concerned staff, instructing them to review and adjust their financial commitments as necessary to ensure compliance with the 2/3 rule. This adjustment process will be monitored closely to ensure adherence to statutory requirements.</p>	Ongoing	FY2025/26





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)
7. Non-Conformity to the Staff Establishment	<p>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.</p> <p>In the circumstances, Management was in breach of the School's Human Resource Policies and Procedures Manual.</p>	<p>The School got its first approved staff establishment in 2018. By then, the positions identified as over-established were already filled. To address this, the excess staff are gradually being phased out through redeployment to other roles and natural attrition. This process has been ongoing since 2018 and will continue until alignment with the approved establishment is achieved.</p>	Ongoing	FY2025/26
8. Delayed Construction of Ultra-Modern Library and Moot Courts	<p>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.</p> <p>In the circumstances, the School may not achieve value for money on the amount of Kshs. 371,915,532 spent on the project.</p>	<p>The school has actively engaged the project manager and the contractor towards completing the ultramodern library and moot courts. The school has further requested for a handover of the project. The project status report done by the project manager indicates that the ultra-modern library project status is approximately 97% complete.</p>	Ongoing	FY2025/26





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)
10. Incomplete Assets Register	<p>The statement of financial position reflects a balance of 2,354,883,152 relating to property, plant and equipment as disclosed in Note.24 of the financial statement. However the asset registers lacked information on the depreciation charge for the year and accumulate depreciation for each of the assets contrary to the National Treasury asset and liability templates issued in June 2020.</p> <p>In the circumstances the existence of effective internal controls over assets could not be confirmed.</p>	<p>The asset register has been updated and the discrepancies noted in the previous year were addressed in the current financial year. The alignment of the assets registers and the property, plant and equipment schedule in the financial statements was reconciled. The depreciation charge has been effected.</p>	Resolved	FY2024/25

Dr. Henry K. Mutai  
 Director/Chief Executive Officer  
**KENYA SCHOOL OF LAW**

Date: 3/12/2025



## APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Ultra-Modern Library and Moot Courts	488,704,449	475,122,994	97%			GOK

## 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		
State Law Office	9/6/2025	Recurrent	50M	50M	-	-	-	-	50M	

## Appendix IV: Inter-Entity Confirmation Letter

Name of Transferring entity: State Law Office  
 Name of Beneficiary entity: Kenya School of Law

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
	9/6/2025	50,000,000	-	50,000,000	No Development grant was received.
Total		50,000,000		50,000,000	



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

Head of Accounts Department - State Law Office:

Name ..... Irene M. Mbogo ..... Sign .....  ..... Date ..... 2/12/2025 .....

Head of Accounts Department - Kenya School of Law:

Name ..... Ruth Gathoni ..... Sign .....  ..... Date ..... 2/12/2025 .....

#### Appendix V: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Tree Planting	Tree Planting	Increase tree cover						Donation by AHITI/Prisons	Kenya Prisons and AHITI, Kabete.



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