

COUNCIL OF LEGAL EDUCATION



PARLIAMENT
OF KENYA
LIBRARY

KENYA SCHOOL OF LAW

Annual Report and Accounts for the year ended 30th June, 2009

Supported by the Governance, Justice, Law and Order Sector (GJLOS)
Reform Programme, a sector-wide effort driven by a vision of a
safe, secure, democratic, just, corruption free, human-rights-respecting
and prosperous Kenya for all.

For more information visit www.gjlos.go.ke



THE GOVERNANCE, JUSTICE
LAW AND ORDER SECTOR (GJLOS)
REFORM PROGRAMME

Vision

A preferred centre of excellence in professional legal training in the East African Region and beyond

Mission

To offer quality and practical legal training for professionals and other actors in the legal sector.

Mandate

To undertake practical training in Law and other related disciplines for the professional development of lawyers and other actors in the legal sector.

Core Functions

- ◆ *Training of advocates for entry into legal profession.*
- ◆ *Professional legal development via continuing legal education*
- ◆ *Provision of paralegal training*
- ◆ *Provision of customers tailored training, consultancies and research services.*



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1. LOCATION AND PRINCIPAL PLACE OF BUSINESS

Kenya School of Law/Council of Legal Education
Karen South Road
P.O. Box 30369
NAIROBI-00100, Kenya

REGISTERED OFFICE

Kenya School of Law/Council of Legal Education
Karen South Road
P.O. Box 30369
NAIROBI-00100, Kenya

Phone: + 254-20-8890044/8890094
+254-20-8891399/8891200

Fax: +254-20-8891722

Email: lawschool@ksl.ac.ke

Website: www.ksl.ac.ke

DROPPING ZONE

141 Revlon Professional Plaza
Tubman Road, Nairobi.

2. PRINCIPAL BANKERS

National Bank of Kenya Ltd.
Hill Plaza Branch
P.O. Box 45219
NAIROBI-00100
Kenya

3. AUDITORS

Controller and Auditor-General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084,
NAIROBI-00100, Kenya.



MEMBERS OF THE BOARD AS AT 30TH JUNE, 2009



Hon. Mr. Justice Emmanuel O. O'Kubasu, JA
Chairman, Representing the Chief Justice



Hon. Mr. Justice E.M. Githinji, JA
Member, Representing the Chief Justice



Amb. Amina C. Mohammed, CBS
Member, PS, Ministry of Justice,
National Cohesion & Constitutional Affairs.



Mr. Wanjuki Muchemi, CBS
Member, Representing the
Attorney-General



Hon. Justice L. Njagi
Member, Representing the Chief Justice



Mr. Fred O. O.N. Ojiambo, SC
Member, Representing the
Attorney General.



Prof. W. Kulundu-Bitonye, EBS
Member, Director/Chief Executive &
Secretary, Council of Legal Education



Prof. Githu Muigai
Member, Representing LSK



Mr. Chacha Odera
Member, Representing LSK



Dr. Benard Sihanya PhD
Member, Dean of Law
Representing University of Nairobi.



Cont. MEMBERS OF THE BOARD AS AT 30TH JUNE, 2009



Ms. Florence Kajuju
Member, Representing LSK



Mr. Tom Ojienda
Member, Representing LSK



Prof. Francis Situma
Member, Representing the
Attorney-General



Mrs. Judith Okungu
Member, Representing
Permanent Secretary,
Ministry of Education.



Henry Lugulu
Member, Dean of Law
Representing Moi University



Ms. Roselyne Odede
Member, Representing LSK



Rosemary A. Onam
Member representing
Permanent Secretary,
Treasury



CORPORATE GOVERNANCE STATEMENT

The Council of Legal Education (CLE)/Kenya School of Law is responsible for appropriate policy formulation on Legal Education and training in Kenya and accountable to the Government, Stakeholders and the Kenyan Public at large through the Ministry of Justice National Cohesion and Constitutional Affairs. The Legal Education policies and strategies in place aim at achieving the goals of the corporation as stated in the Vision and Mission statements, comply with the law and demonstrate high standards of best practice in corporate governance and ethics.

MEMBERS OF THE BOARD

The members of the Board comprise of appointees of Chief Justice and Attorney-General, Representatives of Law Society of Kenya, Inspector-General, State Corporations, Permanent Secretary, Ministry of Finance, Permanent Secretary, Ministry of Education, Permanent Secretary, Ministry of Justice National Cohesion and Constitutional Affairs, Deans of Faculties of Law-UON and Moi University and Director/CEO and Secretary CLE. The Board comprises of the Chairman, Secretary and sixteen members. The Council under the law meets at least four times a year with additional meetings held on a need basis. The Chief Executive Officer and Secretary, Council of Legal Education, and Management are delegated by the Board to run the day to day affairs of the Council/ School.

The Council operates five (5) standing committees and two Sub-committees to which it has delegated various responsibilities. Each committee meets at least four times in a year under the terms of reference set by the Council in preparing for Council meetings.

THE EXECUTIVE COMMITTEE

This committee is responsible for the urgent and immediate direction on policy issues that cannot wait for the full Council's meeting without causing detriment to the performance of the corporation. The committee is responsible to the Board/Council for all business transacted on its behalf. The committee comprises:

- (i) The Hon. Mr. Justice Emmanuel O. O'Kubasu, JA (Chairman)
- (ii) Amb. Amina C. Mohammed CBS, Permanent Secretary, Ministry of Justice, National Cohesion and Constitutional Affairs,
- (iii) Mr. Fred O. O. N. Ojiambo, SC, and
- (iv) Prof. Wanyama Kulundu-Bitonye, BBS Secretary, Council of Legal Education

FINANCE AND GENERAL PURPOSES COMMITTEE

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

- (i) Mr. Fred O. O. N. Ojiambo SC, (Chairman)
- (ii) Hon. Mr. Justice E. Githinji, JA
- (iii) Mr. Wanjuki Muchemi CBS,
- (iv) Amb. Amina C. Mohammed CBS,
- (v) Prof. Githu Muigai,
- (vi) Prof. Francis Situma,
- (vii) Dr. Benard Sihanya,
- (viii) Mr. Chacha Odera,
- (ix) Mr Henry Lugulu,
- (x) Mr. Gerald Mwangi,
- (xi) M/s Rosemary A. Onam, and
- (Xii) Prof. W. Kulundu-Bitonye, EBS

ACADEMIC AFFAIRS COMMITTEE

The committee's responsibilities are to develop legal training policy and programmes to meet domestic market and also comply with International best practices, developing policies and strategies for managing Council of Legal Education examinations, provide guidelines and accredit institutions offering legal training in Kenya and advise the government on matters pertaining to legal training. The Academic Affairs Committee comprises:



Cont. CORPORATE GOVERNANCE STATEMENT

- (i) Prof. Githu Muigai (Chairman)
- (ii) Hon. Mr. Justice Leonard Njagi,
- (iii) Amb. Amina C. Mohammed CBS,
- (iv) Prof. Francis Situma,
- (v) Mr. Fred O. O. N. Ojiambo, SC.
- (vi) Mr. Tom Ojienda,
- (vii) Dr. Benard Sihanya,
- (viii) Henry Lugulu,
- (ix) Ms. Roselyn Odede,
- (x) Ms. Florence Kajuju,
- (xi) Mrs. Judith Okungu and
- (xii) Prof. W. Kulundu-Bitonye, EBS

The Academic Affairs Committee has appointed two sub-committees: the Regulations sub-committee which initiates all Council legislation including regulation formation and the Inspection sub-committee which accredits legal education training providers in the country.

STAFF AFFAIRS COMMITTEE

Staff Affairs Committee is charged with the responsibilities of formulating policies and guidelines on recruitment and discipline of CLE/KSL staff and providing policy guidelines on staff welfare including rewards. Staff Affairs Committee comprises of:

- (i) Mrs Roselyn Odede (Chairman)
- (ii) Hon. Mr. Justice E. Githinji, JA,
- (iii) Hon. Mr. Justice Leonard Njagi,
- (iv) Mr. Wanjuki Muchemi CBS,
- (v) Amb. Amina C. Mohammed CBS,
- (vi) Mr. Fred O.O.N. Ojiambo, SC,
- (vii) Prof. Githu Muigai,
- (viii) Mr. Chacha Odera,
- (ix) Mr. Henry Lugulu,
- (x) Mr. Tom Ojienda,
- (xi) Ms. Florence Kajuju,
- (xii) Mr. Gerald Mwangi,
- (xiii) Ms. Roselyn A. Onam,

- (xiv) Mrs. Judith Okungu and
- (xv) Prof. W. Kulundu-Bitonye, EBS.

KENYA SCHOOL OF LAW AUDIT COMMITTEE

Audit, Governance and Risk Management Committee comprises of:

- (i) Mr. Chacha Odera (Chairman),
 - (ii) Amb. Amina C. Mohammed, EBS,
 - (iii) Prof. Githu Muigai,
 - (iv) Ms. Roselyn A. Onam,
 - (v) Mr. Gerald Mwangi,
 - (vi) Mrs. Maria Aridi (Internal Auditor) Secretary and
 - (vii) Professor Kulundu-Bitonye, EBS Secretary CEO
- attends the Proceedings of the committee on invitation letter.

The committee's responsibilities include evaluating the adequacy of the existing Systems, Management procedures and processes with regard to Governance and Risk Management to ensure sound financial accountability. The committee has also reviewed and approved the CLE Audit Charter and Internal Audit annual Workplan, reviews periodic Internal and External audits findings and recommendations and provides corrective and preventive solutions.

OTHER STATUTORY COMMITTEES

KENYA SCHOOL OF LAW TENDER COMMITTEE

The committee's function is to verify and ascertain legality and the propriety of all procurement and disposal activities and to award contracts on behalf of the Council/School. Kenya School of Law Tender Committee (Not a Council Committee) is established under Schedule 2 of Section 10 of the Public Procurement Act, 2006.



Cont.

CORPORATE GOVERNANCE STATEMENT

Kenya School of Law Tender Committee comprises:

- (i) Assistant Director - CPD, Projects and Research (Chairperson),
- (ii) Finance Manager,
- (iii) Human Resources Manager,
- (iv) Librarian,
- (v) Admin. Officer (Hospitality) and
- (vi) Procurement Manager - Secretary

KENYA SCHOOL OF LAW PROCUREMENT COMMITTEE (NOT A COUNCIL COMMITTEE)

Is responsible for adjudication of all Council of Legal Education/Kenya School of Law procurement and disposal activities. The committee is limited to adjudicate procurement within the thresholds of between Kshs.30,000 and Kshs.500,000.

KENYA SCHOOL OF LAW CORRUPTION PREVENTION COMMITTEE

The committee's responsibility is to effectively address corruption related issues in the institution and to provide oversight function. Council of Legal Education/Kenya School of Law Anti-Corruption Policy provides the guiding framework for prevention, detection, investigation and reporting of corruption to the Council of Legal Education/Kenya School of Law.

The committee implements its mandate and operations guided by legal instruments and statutory policies such as:

- The Anti-Corruption and Economic Crimes Act, 2003,
- Council of Legal Education (CLE), Act, Cap 16A and the Regulations,
- The Public Offices Ethics Act, 2003,
- State Corporations Act, Cap 446 and the Regulations,
- The Public Procurement and Disposal Act, 2005 and Regulations,
- The Government Financial Management Act, 2004 and
- The Performance Contract

The composition of committee is as follows:

- (i) The Director/CEO (Chairman)
- (ii) Assistant Director, CPD, Projects and Research,
- (iii) Finance Manager,
- (iv) Procurement Manager,
- (v) Librarian,
- (vi) ICT Manager,
- (vii) Human Resources Manager and
- (viii) Internal Auditor - Secretary

The committee is responsible to the Council of Legal Education.

EMOLUMENTS TO BOARD MEMBERS

The emoluments paid to the members of the Board/ Council are as provided for in the Government Guidelines on the Terms and Conditions of Service for State Corporations and the provisions of the Council of Legal Education Act Cap. 16A of the Laws of Kenya.



REPORT OF THE MEMBERS OF THE BOARD

The Members of the Board submitted their report and audited financial statements for the year ended 30th June, 2009 which reflect the Financial State of Affairs of Council of Legal Education (CLE).

MAIN FUNCTIONS

The following are the CLE's core functions :-

- To promote best practices in Advocates Training Programme
- To improve quality legal training for entry into legal profession
- To provide Continuing legal education and short courses in areas of Law
- To provide Para-legal training
- To provide Specialized Legal training and Consultancy services on emerging Legal issues
- To undertake Research on Legal issues

RESULTS

The financial results for the year ended 30th June, 2009 are set out on pages 15 to 24.

MEMBERS OF THE BOARD

The members who served on the Council of Legal Education Board during the year of this report are shown on pages 3 and 4.

AUDITORS

Under Section 14 of the Public Audit Act, 2003, the Controller and Auditor-General is responsible for the statutory audit of the books of accounts of the Council of Legal Education.



CHAIRMAN'S MESSAGE



It gives me great pleasure to present the 2008/2009 Annual Report and Accounts of the Council of Legal Education/Kenya School of Law (hereinafter the "Council/School") for the period ending 30th June, 2009. This is the fifth Financial Report that the Council of Legal Education/Kenya School of Law is publishing since its re-establishment as a Semi-Autonomous Government Agency (SAGA) in 2001. This report which is a milestone is the culmination of sustained efforts made towards rendering an account of the Council of Legal Education/Kenya School of Law mandate and the utilization of allocated financial resources.

POLICY DIRECTION

Since its re-establishment as a Semi-Autonomous Government Agency (SAGA) in 2001, the "Council/School" has undergone a transformation in line with the ongoing review of the National Policy Framework on Legal Education and Training. In early 2005 a Ministerial Task Force was appointed to review the Legal Education and Training Policy in Kenya with the aim of de-linking the Kenya School of Law from the Council of Legal Education and the Council of Legal Education and Kenya School of Law from the administrative, financial and operational functions of the Parent Ministry.

The review process has so far registered considerable progress. Indeed, during the year 2008/2009, two bills (KSL/ CLE) were published which enabled the "Council/School" to recast its overall strategic direction and focus. The two documents continue to guide the implementation of the School's programmes and projects as detailed towards putting into operation the National Legal Reform Agenda as spelt out in Vision 2030 through the first Medium Term Plan (2008-2012).

To this end, I am aware that notwithstanding the numerous environmental challenges at play, the "Council/School" has over the past five years continued to revamp the School's flagship programme; the Advocates Training Programme (ATP) to reflect market realities and that the revised programme encompasses clinical based teaching methodology including pupillage supervision, sensitization of Pupil Masters and the establishment of Legal Clinics and Moot Courts.

During the year 2008/2009 the "Council/School" also introduced the Continuing Legal and Professional Development programme (CPD) for advocates in Private practice and in the Public Sector and rolled-out Para-legal training whose target market is the Legal support services with a view to bridging the existing gap within the cadre by according them an opportunity to enhance capacity to legal support staff.

DEVELOPMENT PROJECTS

During the financial year 2006/2007 the "Council/School" introduced a Development Expenditure Budget and received the first Government Capital Grant to support development of new capacity building projects and expansion of the existing physical infrastructure. This was in recognition of the need to cater for the increased student population and to enhance the School's Integrated Information Communication Technology (ICT) infrastructure and Information Management System (IMIS). Such new development projects include the construction of

Phase I of a Modern Lecture Theatre, currently estimated at 95% completion. I take this opportunity to commend the School's Management for the deliberate efforts at effectively applying allocated funds towards improving the quality of service delivery to clients and other stakeholders.

I am also aware that over the past five years the "Council/School" has recorded tremendous growth in student enrolment (from 250 in 2003/2004 to 800 in 2008/2009), human capital, recurrent and capital budget as well as enhanced physical infrastructure. These developments are in tandem with the priority areas identified in the "Council/School" Strategic Plan (2007-2010) and (2009-2012). The Council is committed to support these initiatives in order to ensure effective delivery of quality legal training services by the School.

PERFORMANCE CONTRACTING

During the year the "Council/School" underwent Performance Contracting review and achieved a "Good" category position compared to a "Very Good" category position in the previous two years. I believe the "Council/School" can improve on this rating in its quest to become a *Centre of Excellence in Professional Legal training in the East Africa*. The "Council/School" 2009/2010 Performance Contract which was signed within the set timeline is expected to result in greatly improved performance rating.

Appreciation

May I take this opportunity to thank both the Government and development partners for the continued financial and technical support, my colleagues at the Council for providing policy direction and Management for dedication and seeking regular consultation with the Council which has resulted in not only a significantly improved School's outlook but has immensely contributed in the realization of the National Legal Reform Agenda.

May I conclude by thanking members of the current Council for your prompt and regular attendance at meetings and for your well informed contributions during "Council" deliberations thus enabling effective policy formulation and provision of guidance to Management.

Hon. Mr. Justice Emmanuel O. O'Kubasu
**Judge of the court of Appeal, and
Chairman, Council of Legal Education**



DIRECTOR'S MESSAGE



It is with great pleasure that I present the 2008/2009 Annual Report and Accounts of the Council of Legal Education/Kenya School of Law (hereinafter the "Council/School"). This is the fifth Annual Report and Accounts since its re-establishment as a Semi-Autonomous Government Agency (SAGA) in 2001. During the year under review the "Council/School" operationalized its re-casted Strategic Plan through planned programmes, projects and other initiatives.

The primary focus of the "Council/School" during year 2008/2009 was improving the standards of delivery of Legal Education and Training and continuation of the journey towards attaining financial self-sustainability. To this end, I am pleased to report that with the support of the Ministry of Justice National Cohesion and Constitutional Affairs and other stakeholders, the "Council/School" implemented the following:

- i. The new clinical based curriculum for the Advocates Training Programme (ATP) including; Pupilage supervision and sensitization of Pupil Masters and establishment of Legal Clinics and Moot Courts;
- ii. Continuing Legal and Professional Development Programme (CPD) for advocates in Private practice and in the Public Sector;

- iii. Para-legal training for support Legal Services with the aim of bridging the existing gap in the middle cadre of the legal profession with a view to enhancing their capacity to support legal professionals; and
- iv. Enhanced the School's physical infrastructure to accommodate additional training programmes and increased student population. The expansion entailed refurbishment of the School's library services, rainwater harvesting to supplement water from the borehole, construction of a Tuition Block with lecture theatres, construction of Student Hostel facilities and implementation of an Integrated Communication Technology (ICT) system.

RESOURCE MOBILIZATION

During the year under review the "Council/School" received 50% of its budgetary requirements from the Government. The financial statements for the year 2008/2009 show that development expenditure from Government increased from Kshs.50 Million in 2007/2008 to Kshs.80 Million in 2008/2009.

The "Council/School" also for the first time set aside a development capital budget of Kshs.20 Million in 2007/2008.

However, in line with the shift in Government policy towards encouraging State Corporations and SAGAs to work towards attaining financial self-sustenance so as to reduce overreliance on the Treasury, the "Council/School" has continued to formulate and implement alternative fund raising strategies including; diversifying internal sources of revenue and engaging development partners; particularly the Financial and Legal Sector Technical Assistance Project (FLSTAP) under the Governance Justice Law and Order Sector (GJLOS) program as well as other Stakeholders for technical and development budget support.

FINANCIAL HIGHLIGHTS

The School's Total Assets grew from Kshs.633.5 Million in 2007/2008 to Kshs.651.9 Million in 2008/2009, while Non-Current Assets rose to Kshs.571.9 Million in 2008/2009 from Kshs.522.9 Million in 2007/2008. Total Operating Income went up from Kshs.136 Million in 2007/2008 to Kshs.167.9 Million in 2008/2009, while Staff Costs increased to Kshs.80.2 Million in 2008/2009 from Kshs.65.3 Million in 2007/2008. The increase in staff costs was due to implementation of the recommendations of the Ernst and Young report of 2006 on "Council/School" Staff Complement and Organization Structure resulting in a significant increase in staff recruitment.

Operating Expenses rose from Kshs.7.9 Million in 2007/2008 to Kshs.9.9 Million in 2008/2009, while Administration Expenses went up to Kshs.71.5 Million in 2008/2009 from Kshs.50.2 Million in 2007/2008. The rise in these expenses was in line with enhanced levels of activities at the School as adjusted for general rise in price levels in the domestic economy.

The "Council/School" recorded a Deficit of Kshs.20.1 Million in 2008/2009 compared to a deficit of Kshs.19.7 Million in 2007/2008. The

increase was in part attributable to the cost of launching new legal training programmes which were rolled-out towards the end of the financial year and whose corresponding revenue inflows are expected to be realized in the next financial year.

As at 30th June 2009 the School's Revenue Reserves stood at negative Kshs.130 Million compared to negative Kshs.109.7 Million in 2007/2008, while the Capital Fund increased to Kshs.710.2 Million in 2008/2009 from Kshs.671.4 Million in 2007/2008.

CHALLENGES

The implementation of the approved "CLE/KSL" 2008/2009 Budget was not without challenges which were largely occasioned by the implementation of Financial Austerity Measures by the Government in light of rationalized revenue projections for the national economy due to the subdued growth in the global and domestic market. This resulted in the reduction of approved budgets to line Ministries, State Corporations and SAGAs through the Supplementary Budget and in turn adversely affected the implementation of planned projects and programmes by the School. In addition, the "Council/School" experienced significant delays in the release of Government grants, while the continued growth of student enrolment stretched the School's resource capacity.

STRATEGIC DIRECTION

In executing its mandate, the "Council/School" has continued to review its Strategic Plan in line with the national policy and with a view to enhancing capacity to deliver quality legal training services to clients.

To this end, I take great pleasure in reporting that during the year the "Council/School" achieved the following milestones:

- i. The Council of Legal Education Bill (CLE Bill) was drafted and is awaiting finalization by Attorney General's Office;
- ii. The Kenya School of Law Bill (KSL Bill) was drafted and is awaiting finalization by the Attorney-General's Office;
- iii. The Council of Legal Education (Accreditations) Regulation 2009 was drafted, approved and presented to the Minister for Justice National Cohesion and Constitutional Affairs and is awaiting publication; and
- iv. The Kenya School of Law Regulations, 2009 were drafted, approved and assented to by the Minister for Justice National Cohesion and Constitutional Affairs and are awaiting publication.

The "Council/School" is committed to continued execution of its mandate by delivering quality legal training services to its clients. To this end, the "Council/School" will be guided by the principles of Professionalism, Openness, Accountability, Transparency and Integrity.

VOTE OF THANKS

Finally, on my own behalf, that of the Management team and the entire staff of the "Council of Legal Education/Kenya School of Law" I would like to thank the Council and all other Stakeholders and Partners for their continued support in the implementation of Legal Education training initiatives implemented by the "Council/School" during the year under review.

Prof. W. Kulundu-Bitonye, EBS
Member, Director/Chief Executive &
Secretary, Council of Legal Education



STATEMENT OF BOARD MEMBERS RESPONSIBILITY

STATEMENT OF COUNCIL OF LEGAL EDUCATION RESPONSIBILITIES FOR THE YEAR ENDED 30TH JUNE, 2009

The State Corporation Act, Cap 446, requires the Council of Legal Education to prepare Financial Statements for each financial year, which include a balance sheet showing in detail the assets and liabilities of the Corporation, a statement of Income and Expenditure, and such other statements that the Council may deem necessary. It also requires the Council to ensure that the corporation keeps proper books of accounts and records in relation to the Corporation and all the undertakings, funds, investments activities and property of the Corporation. They are also responsible for safeguarding the assets of the Corporation.

The Council of Legal Education and Management accept responsibility for the Annual Financial Statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates and in conformity with Generally Accepted Accounting Practice, (GAAP), International Financial Reporting Standards (IFRS) and in the manner required by the State Corporation Act, Cap 446. The Council is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Corporation and of its operating result as at 30th June, 2009. The Council further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of the Financial Statements, as well as adequate systems of internal financial control. Nothing has come to the attention of the members and Management of the Council to indicate that the Corporation will not remain a going concern for the next twelve months from the date of this statement.

Signed by:

**Director/Chief Executive &
Secretary, Council of Legal Education**

Date:
21st December, 2009

Signed by:

**Finance Manager
Council of Legal Education**

Date:.....
21st December, 2009



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

**REPORT
OF
THE CONTROLLER
AND AUDITOR-GENERAL**

ON

**THE FINANCIAL STATEMENTS OF
THE COUNCIL OF LEGAL
EDUCATION FOR THE YEAR ENDED
30 JUNE 2009**



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

REPUBLIC OF KENYA

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E-mail: cag@kenyaweb.com

P.O. Box 30084-00100
NAIROBI



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE COUNCIL OF LEGAL EDUCATION FOR THE YEAR ENDED 30 JUNE 2009

I have audited the financial statements for the Council of Legal Education for the year ended 30 June 2009 set out at pages 1 to 10 which comprise the Balance Sheet as at 30 June 2009, the Income Statement, the Statement of Changes in Equity and the Cash Flow Statement for the year then ended, together with a summary of significant accounting policies and other explanatory notes in accordance with the provisions of Section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Councils' Responsibility for the Financial Statements

The Council of Legal Education is responsible for the preparation of financial statements which give a true and fair view of the Council's state of affairs and its operating results in accordance with the International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the Controller and Auditor General

My responsibility is to express an independent opinion on the financial statements based on the audit. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal controls.



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements. I believe the audit provides a reasonable basis for my opinion.

Property, Plant and Equipment

As may be observed under Note 9 to the financial statements, the Property, Plant and Equipment balance of Kshs.571,982,337 as at 30 June 2009 includes a value of Kshs.448,174,585 in respect of land and buildings. This particular amount however excludes an undetermined value of the Council's land in Embakasi and an old house on Bishop's Road all valued at approximately Kshs.22 million. Further and as similarly noted in the previous year, the title deeds for the two pieces of properties were not availed for audit verification, while the title deed for another parcel of land in Karen had not been transferred in the Council's name. Although management has explained that the case for recovery of the house is still in court and that the land in Embakasi is pending before the Commissioner of Lands, the outcome in both cases is uncertain. In the circumstances, it has not been possible to confirm that the Property, Plant and Equipment balance of Kshs.571,982,337 as at 30 June 2009 is fairly stated.

Opinion

Except for the foregoing reservation, in my opinion, proper books of account have been kept and the accompanying financial statements give a true and fair view of the financial position of the Council of Legal Education as at 30 June 2009 and of its deficit and cash flows for the year then ended, in accordance with the International Financial Reporting Standards and comply with the Council of Legal Education Act, Cap 16A of the Laws of Kenya.

A.S.M. Gatumbu
CONTROLLER AND AUDITOR GENERAL

Nairobi

21 November 2009



BALANCE SHEET AS AT 30TH JUNE, 2009

	NOTES	June 2009 KSHS	June 2008 KSHS
ASSETS			
Non-Current Assets			
Property and Equipment	9	571,982,337	522,978,509
Current Assets			
Consumables Stocks		4,397,984	2,498,899
Receivables and Prepayments	7	39,321,069	31,953,542
Cash and Bank Balances	10	31,308,957	71,432,217
Short-term Deposits	10	<u>4,858,532</u>	<u>4,659,435</u>
		<u>79,886,542</u>	<u>110,544,093</u>
TOTAL ASSETS		<u>651,868,880</u>	<u>633,522,602</u>
EQUITY AND LIABILITIES			
Capital fund			
Capital fund		710,219,890	671,426,646
Revenue reserve		<u>(130,057,757)</u>	<u>(109,723,127)</u>
		<u>580,162,133</u>	<u>561,703,519</u>
Current Liabilities			
Bank Overdraft	10	10,785,326	
Payables & Accruals	8	<u>60,921,421</u>	<u>71,819,083</u>
		<u>71,706,747</u>	
TOTAL EQUITY AND LIABILITIES		<u>651,868,880</u>	<u>633,522,602</u>

The financial statements on pages
by

were approved and signed on behalf of the Council

Hon. Justice Emmanuel O. O'Kubasu
JUDGE OF APPEAL AND CHAIRMAN,
COUNCIL OF LEGAL EDUCATION

Prof. W. Kulundu Bitonye, EBS
DIRECTOR/CHIEF EXECUTIVE AND SECRETARY
COUNCIL OF LEGAL EDUCATION

Date: 21st December, 2009

Date: 21st December, 2009



INCOME STATEMENT FOR THE YEAR ENDING 30TH JUNE, 2009

		June 2009	June 2008
	NOTES	KSHS	KSHS
INCOME			
Fees Income	2	71,607,720	1,548,778
GoK Grant		73,798,791	51,000,000
Other Income	3	22,533,121	33,478,216
Total Income		167,939,632	136,026,994
EXPENDITURE			
Staff Emoluments & Benefits	4	80,199,919	65,290,408
Operating Expenses	5	9,957,127	7,885,951
Administration Expenses	6	71,543,684	50,181,210
Audit Fees		150,000	174,000
Depreciation	9	26,183,025	32,215,051
Total Expenditure		188,033,755	155,746,620
Deficit for the Year		(20,094,123)	(19,719,626)



STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDING 30TH JUNE, 2009

	Revenue Reserve KSHS	Capital Fund KSHS	Total KSHS
As at 1st July 2007	(62,156,227)	591,426,646	559,450,841
Adjustments	(27,847,274)-		(27,847,274)
GoK Development Grant		80,000,000	80,000,000
Deficit for the year	<u>(19,719,626)</u>	<u>-</u>	<u>(19,719,626)</u>
As at 30th June, 2008	<u>(109,723,127)</u>	<u>671,426,646</u>	<u>591,883,941</u>
As at 1st July 2008	(109,723,127)	671,426,646	561,703,519
Adjustments	(240,507)-		(240,507)
GoK Development Grant		38,793,244	38,793,244
Deficit for the year	<u>(20,094,123)</u>	<u>-</u>	<u>(20,094,123)</u>
As at 30th June, 2009	<u>(130,057,757)</u>	<u>710,219,890</u>	<u>580,162,133</u>



CASHFLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2009

	Notes	June 2009 KSHS	June 2008 KSHS
CASHFLOWS FROM OPERATING ACTIVITIES			
Net Loss for the year		(20,094,123)	(19,719,626)
Adjustments for:-			
Depreciation	9	26,183,025	32,215,051
Prior year adjustments	11	(240,507)	(27,847,274)
Interest Income		(199,097)	(192,397)
Surplus before working capital changes		5,649,298	(15,544,246)
Increase in Receivables		(7,367,527)	(16,631,803)
Increase in Inventory		(1,899,085)	(435,068)
Increase in Payables		(10,897,662)	67,645,469
Net cash flows from operating activities		(14,514,976)	35,034,352
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property and equipment		(75,186,854)	(67,791,095)
Interest received		199,097	192,397
Net cash flows from investing activities		(74,987,757)	(67,598,698)
CASH FLOWS FROM FINANCING ACTIVITIES			
Grant from GOK		38,793,244	80,000,000
Net Cashflow from Financing Activities		38,793,244	80,000,000
Net Increase in Cash and Cash Equivalents		(50,709,489)	47,435,654
Cash and Cash Equivalents at beginning of the period		76,091,652	28,655,998
Cash and Cash Equivalents at end of the period	10	36,167,489	76,091,652



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30TH JUNE, 2009

GENERAL INFORMATION

Council of Legal Education is a body corporate established under the provisions of the Council of Legal Education Act (Cap.16A) of the Laws of Kenya.

1 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below

(a) Basis of Operation

The financial statements have been prepared in compliance with International Financial Reporting Standards (IFRS). The measurement basis applied is the historical basis of accounting. The financial statements are presented in Kenya Shillings (KShs)

The preparation of financial statements is in conformity with the IFRS which require the use of estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Council's policies.

(b) Revenue Recognition

Income is recognised in the period in which it is earned. Government funding is recognised on receipt.

Grants related to property, equipment and other assets are represented in the reserves. Grants for recurrent expenditure are dealt with in the income statement in the year it is received

Investment income is recognised in the period in which it is earned

(c) Critical Accounting Estimates and Judgement

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

In the process of applying accounting policies, the Council makes certain estimates and assumptions about future events. Such estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the financial year, are described below:

(d) Property and Equipment

The Council makes estimates in determining the depreciation rates of property and equipment. The rates used are set out in the accounting policy for depreciation of property and equipment in below



Cont.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30TH JUNE, 2009

All property and equipment are initially recorded at cost and thereafter at historical cost less Accumulated depreciation. Depreciation is calculated on a straight-line basis at annual rates estimated to write-off carrying values of the assets over their expected useful lives.

The annual depreciation rates in use are:

Computer Equipment	33.3%
Office Equipment	30.0%
Motor Vehicles	25.0%
Library Books	20.0%
Furniture and Fittings	12.5%
Buildings	2.5%

Gains or losses on disposal of property and equipment are determined by reference to their carrying amount and are taken into account in determining the surplus for the year.

(e) Receivables

Trade receivables are recognised and carried at original invoice amounts less an allowance for the Uncollectible amounts. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off as incurred.

(f) Cash and Cash Equivalents

For purposes of the cash flow statement, cash and cash equivalents comprise cash on hand deposits in banks and short-term deposits readily convertible to known amounts of cash and subject to insignificant risk of change in value.

(g) Stocks

Stocks of consumables are valued at the lower of cost and net realizable value

(h) Payables

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid for goods and services received whether or not billed to the Council.

(i) Provisions and Accruals

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits

(j) Retirement Benefits

The Council operates a defined contribution benefit scheme for all its employees. The scheme is Administered by Alexander Forbes Financial Services and operates according to provisions of the Retirement benefits Act (1997). The assets of the scheme are held in a separate trustee ministered fund that is funded by both the Council and its employees.

The Council also contributes to a statutory defined contribution scheme, the National Social Security fund (NSSF). The contributions are determined by the National Social Security Fund Act (Cap 258)

The Council's contributions to this scheme are charged to the income statement in the year to which they relate.



Cont. NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDING 30TH JUNE, 2009

	June 2009	June 2008
	KSHS	KSHS
2 FEES INCOME		
Tuition Fees	59,571,850	44,844,100
Examination Fees	4,135,800	3,064,400
Application/Registration Fees	1,884,000	1,314,000
Pupilage Supervision	3,285,000	-
Library Fees	2,731,070	1,257,320
Other Fees	-	1,068,958
Total	71,607,720	51,548,778
3 OTHER INCOME		
Conference & Sports Facilities	15,979,417	30,109,758
Rent Income	2,627,500	2,688,000
Interest Income	199,097	192,397
Other Income	3,727,107	488,061
Total	22,533,121	33,478,216
Income from conferences facilities is net of direct expenses totalling Kshs14,685,444.00 (2007/2008 was KShs 16,126,177.00)		
4 STAFF EMOLUMENTS AND BENEFITS		
Salaries & Wages	41,704,658	36,162,471
House Allowance	14,306,258	12,298,667
Retirement Benefits	5,820,548	5,077,292
Other Allowances	8,411,475	7,044,176
Leave Allowance	2,205,508	690,844
Medical Expenses	2,789,375	1,320,020
Training and Development	3,974,636	1,058,592
Staff Welfare & Uniforms	987,461	1,638,346
Total	80,199,919	65,290,408
5 OPERATING EXPENSES		
Library expenses	457,536	125,485
Pupilage Supervision	486,688	1,058,513
Part-time Lecturers	5,159,742	3,650,114
Examinations Expenses	2,667,105	1,111,610
Students Welfare	739,156	333,533
Continuing Professional Development	20,000	531,896
Hire of Facilities	426,900	1,074,800
Total	9,957,127	7,885,951



Cont. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30TH JUNE, 2009

	June 2009	June 2008
	KSHS	KSHS
6 ADMINISTRATION EXPENSES		
Traveling and Accommodation	1,983,403	2,117,173
Postage & Delivery	348,143	166,997
Telephone Expenses	2,286,673	2,104,683
Official Entertainment	696,596	536,251
Electricity	6,058,304	2,894,808
Water and Sewerage	3,206,816	620,000
Printing & Stationery	9,971,892	8,489,353
Advertising and publicity	1,481,157	1,774,803
Computer Costs	1,714,756	2,458,766
Bank Charges	557,699	498,378
Other Expenses	3,035,591	-
Counterpart Funding for Projects	1,174,061	2,214,796
Motor Vehicle Running Expenses	7,219,717	4,015,880
Cleaning	2,520,370	1,312,616
Repairs & Maintenance	14,601,334	8,640,352
Insurance Expenses	1,298,718	1,448,063
Security services	3,355,376	3,349,535
Professional Fees	822,670	353,520
Council Members Allowances	10,014,343	7,185,236
Total	71,543,684	50,181,210
7 RECEIVABLES AND PREPAYMENTS		
Non- Fees Debtors	24,421,840	24,216,883
Fees Debtors	13,552,096	6,021,435
Staff Receivables	776,074	781,038
DFID Reimbursements	-	558,835
Prepayments & Deposits	537,708	344,000
Rent receivable	33,351	31,351
Total	39,321,069	31,953,542
8 PAYABLES AND ACCRUALS		
Fees Paid in Advance	43,799,500	32,878,919
Due to MOJNCCA	-	15,000,000
Accounts Payables	6,352,297	10,121,298
VAT Payable	1,962,571	6,116,907
Contract Retentions	3,714,041	4,889,807
Payroll Liabilities	4,943,012	2,638,152
Provision for Audit Fees	150,000	174,000
Total	60,921,421	71,819,083



Cont.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30TH JUNE, 2009

	June 2009	June 2008
	KSHS	KSHS
10 CASH AND CASH EQUIVALENTS		
Cash and Bank Balances		
Cash in hand	775,617	106,000
Bank A/C 0100131599700	(10,785,326)	19,023,512
Bank A/C 0100131599701	13,344,885	5,853,112
Bank A/C 0100131599702	16,057,146	42,382,084
Bank A/C 0100132090200	1,131,309	4,067,509
Sub-total	20,523,631	71,432,217
Short-term Deposit	4,858,531	4,659,435
Total	25,382,162	76,091,652

11 PRIOR YEAR ADJUSTMENTS

This amount represents Reinstatement of adjustments prior to year 2007/2008 for amounts cleared in the bank in the following accounting period (2007/2008) but not included in the cashbook of the prior years



**Cont. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING
30TH JUNE, 2009**

9. PROPERTY & EQUIPMENT SCHEDULE

	Leasehold Land Kshs.	Buildings Kshs.	Capital Work in Progress Kshs.	Office Equipment Kshs.	Computer Equipment Kshs.	Libray Books Kshs.	Motor Vehicles Kshs.	Furniture & Fittings Kshs.	Total Kshs.
COST/VALUATION									
As at 30 th June 2008	84,000,000	88,806,432	48,890,388	28,460,777	6,771,662	764,874	24,923,828	42,524,030	625,141,991
Additions	-	-	57,759,169	2,076,111	3,252,295	1,618,096	-	10,481,183	75,186,854
Disposals	-	-	-	-	-	-	-	-	-
Transfers		24,542,191	(24,542,191)						
As at 30th June 2009	84,000,000	413,348,623	82,107,366	30,536,888	10,023,957	2,382,970	24,923,828	53,005,213	700,328,845
DEPRECIATION									
As at 1st July, 2008	-	38,840,322	-	25,519,125	2,257,221	152,975	19,059,342	16,334,498	102,163,482
Charge for the year	-	10,333,716	-	2,290,267	3,341,319	476,594	3,115,479	6,625,652	26,183,025
As at 30th June 2009	-	49,174,037	-	27,809,392	5,598,540	629,569	22,174,821	22,960,149	128,346,507
NET BOOK VALUE									
As at 30th June 2009	84,000,000	364,174,585	82,107,366	2,727,496	4,425,417	1,753,401	2,749,008	30,045,064	571,982,337
At 30th June 2008	84,000,000	349,966,110	48,890,388	2,941,652	4,514,441	611,899	5,864,486	26,189,532	522,978,509



SERVICE CHARTER

PREAMBLE

By this service charter, the Council of Legal Education/Kenya School of Law commits and dedicates itself to diligently and unreservedly serve and deliver its vision and mandate to our stakeholders, development partners and the general public. We dedicate ourselves to live by our Motto and core values of: Integrity, Excellence, Client Orientation, Teamwork and Partnership, Competence and Professionalism, and Transparency and Accountability!!

We invite our stakeholders, development partners and the public at large to hold us to account on the standards we have set for ourselves. Point out where we have gone wrong, positively criticize our actions and processes by offering suggestions on things we can do better. But where we have done well do not be shy or hesitate to complement us too.

Both Management and the staff of the Council of Legal Education/Kenya School of Law are invited to live the commitments and values espoused in this document, our Service Charter.

THE OBJECT OF THE SERVICE CHARTER

The purpose of this Service Charter is to enhance levels of awareness amongst Kenyans on our role, give insights on our core activities and values, and provide information on the range of services we offer, the standards we have set as well as our commitment to continuous improvement of services to satisfy all clients and stakeholders in service delivery.

THE SERVICE CHARTER OUTLINE

1. Our Vision
2. Our Mission
3. Our Mandate
4. Our core functions
5. The School's core values
6. Our clients
7. What our School aims to do for its clients
8. Clients' responsibilities
9. Our Range of services
10. Commitment to service delivery
11. Our standards
12. Amendment to this Charter
13. Customer feedback
14. Review of this charter
15. Contact details

1. OUR VISION

A preferred centre of excellence in professional legal training in the East African Region and beyond

2. OUR MISSION

To offer quality and practical legal training for professionals and other actors in the legal sector

3. OUR MANDATE

To undertake practical training in law and other related disciplines for the professional development of lawyers and other actors in the legal sector.

4. OUR CORE FUNCTIONS

The core functions of the School include:

- Training of advocates for entry into legal profession
- Professional legal development via Continuing Legal Education
- Provision of Paralegal studies
- Provision of customer tailored consultancies and research services

5. OUR CORE VALUES

Our core values are:

- Integrity
- Excellence
- Client Orientation
- Team Work and Partnership
- Competence and Professionalism
- Transparency and Accountability

6. OUR CLIENTS

Our clients include

- Law students
- Civil Society Organizations
- Public and private sector agencies
- Academia and professional bodies

7. WHAT WE AIM TO DO FOR OUR CLIENTS

We undertake to:

- Provide efficient and effective delivery of service
- Be accountable and transparent in our operations
- Embrace professionalism and integrity
- Offer quality and focused leadership
- Use resources prudently
- Ensure equity, fairness, and justice
- Formulate policies which are for the good of the School and its clients

8. CLIENTS' RESPONSIBILITIES

You can help us to provide reliable and efficient services by:

- Engaging us in constructive criticism
- Giving us ideas on national and international trends in legal education
- Participating in our programmes and committees

9. OUR RANGE OF SERVICES

We will provide the following services:

- Training of advocates
- Training of Paralegal Personnel
- Delivery of consultancy services to corporate clients
- Delivery of continuing legal education to practising members of the Bar and the Bench



SERVICE CHARTER

Service Charter (Cont)

10. COMMITMENT TO SERVICE DELIVERY

In service delivery, we commit ourselves to:

- Provide leadership in offering effective and efficient services to clients
- Offer services in a transparent and accountable manner
- Uphold and respect all clients and encourage participative and consultative interaction
- Encourage all clients and stake holders to offer ideas freely on how best to improve training and education service delivery
- Be friendly, approachable and professional
- Respond quickly and efficiently to requests for service
- Answer telephone calls quickly and help people who use our facilities
- Respond promptly to all enquiries about our services
- Correct things promptly when they have gone wrong, and learn from complaints
- Consult clients regularly and take account of their comments
- Promote equality and fair treatment of staff and clients
- Aim to continuously improve our services for our clients
- Ensure zero tolerance to corruption
- Apply best management practices
- Welcome complaints and suggestions
- Ensure efficient and effective service delivery

11. OUR STANDARDS

The School is committed to meeting the needs of our clients in a professional manner. You should expect the following standards from us:

Service for all

We provide services that are accessible to all and will ensure that the School premises are accessible to every client. We will also ensure that privacy and dignity are fully respected.

Clear and concise information

We will inform the clients about our services and facilities and how to use them effectively. We will also aim to ensure that the information is easy to read and is comprehensive.

Courteous service

We will provide a polite and welcoming service and will deal with your enquiry promptly. Confidentiality will be respected.

Answering the telephone

We undertake to answer all calls within 20 seconds of the first ring.

Dealing with queries

We will respond to all queries, written correspondence and e-mails within five (5) working days of receipt. If the subject matter is more complex and requires greater attention, we will contact you to explain the reason for the delay and, where possible, say when a response should be available. If prolonged investigations are needed, we will inform you of the progress within 5 working days.

12. REVIEW OF THIS CHARTER

In case where service delivery is deemed ineffective, redress may be sought amicably and with mutual understanding. Expressions of complaints or dissatisfaction may be brought to the attention of the Director/Chief Executive or any other responsible officer through:

- Letter
- Face to face
- Telephone call
- Fax message
- An e-mail message

In all cases, communication must be clear with indication of circumstances and critical facts. Our clients are however, encouraged to identify themselves to avoid difficulties in handling, anonymous complaints.

13. CUSTOMER FEEDBACK

- The School welcomes clients feedback and suggestions for improvement
- Your feedback will help us to review and update this charter as required.
- Customer feedback should be directed to the Director/Chief Executive

14. REVIEW OF THIS CHARTER

Due to changing global trends, we will, in consultation with our clients and other stakeholders subject this charter to review and amendments as and when necessary with a view to ensuring sustainability of efficiency and effectiveness in service delivery.

15. OUR CONTACT DETAILS

Kenya School of Law is located along Langata-South Road, Karen.

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Supported by the Governance, Justice, Law and Order Sector (GJLOS) Reform Programme, a sector-wide effort driven by a vision of a safe, secure, democratic, just, corruption free, human-rights-respecting and prosperous Kenya for all.

For more information visit www.gjlos.go.ke

