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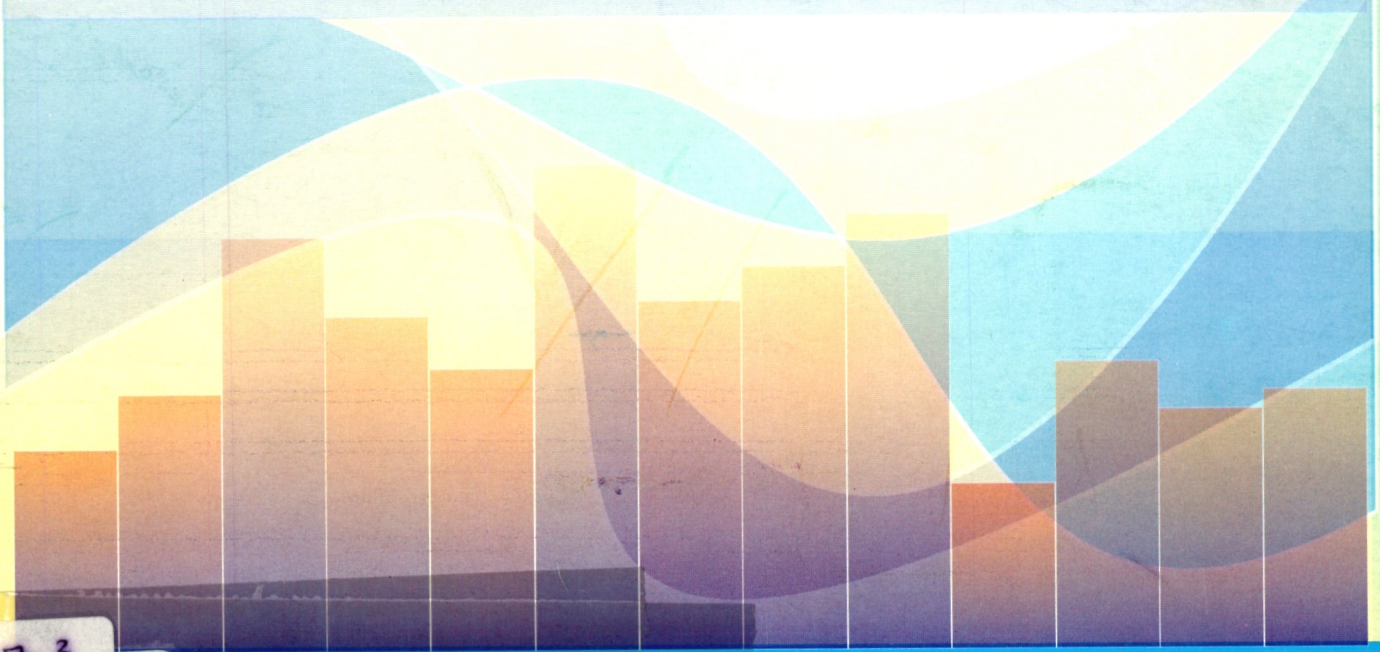
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**Kenya Accountants and Secretaries
National Examinations Board**



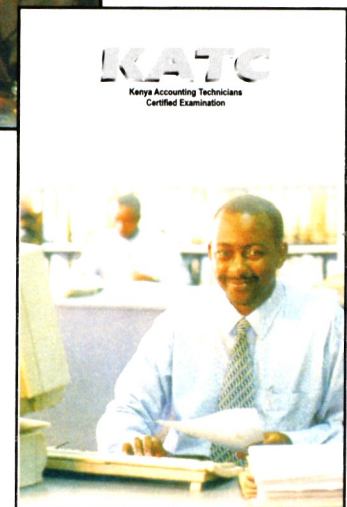
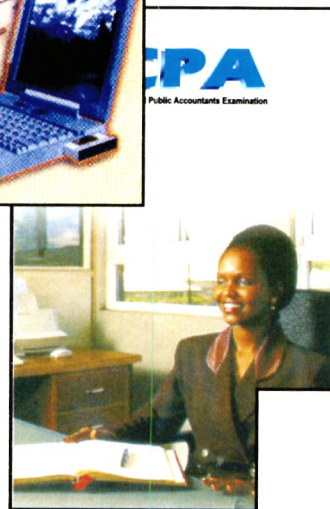
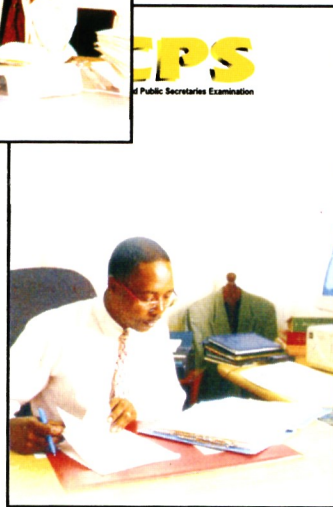
**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 June 2006**



657.3
KASNEB

Providing Professional and Skilled Manpower worldwide

Examinations of the Board



*Providing Professional and
Skilled Manpower Worldwide*



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CORPORATE INFORMATION

1. Registered Office and Principal Place of Business

**KASNEB Towers
Hospital Road, Upper Hill
P.O. Box 41362-00100
NAIROBI.**

**Telephone: 2712640/2712828
Fax: 2712915
Website: www.kasneb.or.ke
Email: info@kasneb.or.ke**

2. Bankers

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

3. Auditors

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

4. Secretary

**Erastus K. Gitau
P.O. Box 41362-00100
NAIROBI**

MEMBERS OF THE BOARD

1. Prof. Francis N. Kibera — **Chairman**
University of Nairobi
2. Prof. George I. Godia — **Vice-Chairman**
Ministry of Education
3. Mr Enos O. Oyaya
Ministry of Education
4. Mr Kariithi M. Murimi
Federation of Kenya Employers
5. Mr Frederick F. Odhiambo
Ministry of Co-operative Development
6. Mr Stephen Lugalia
Institute of Certified Public Accountants of Kenya (ICPAK)
7. Mr Charles K. Wachira
Institute of Certified Public Secretaries of Kenya (ICPSK)
8. Mr Sam G. Ogutha
Institute of Certified Public Secretaries of Kenya (ICPSK)
9. Mr Titus J.K. Gateere
Kenya Institute of Administration
10. Njoki Kahiga (Ms)
Directorate of Personnel Management
11. Shellomith L. Bobotti (Mrs)
Ministry of Finance
12. Prof. Wanyama Kulundu-Bitonye
Office of the Attorney General
13. Mr John K. Njiraini
Institute of Certified Public Accountants of Kenya (ICPAK)
(resigned in May 2006)

INSTITUTION NOT REPRESENTED

Ministry of Local Government

CHAIRMAN'S STATEMENT

It is my pleasure to present the annual report and financial statements of the Board for the financial year ended 30 June 2006.

The Board has continued to successfully administer technician and professional examinations in accountancy, finance, management, administration, information communication technology and related disciplines. In achieving its mandate the Board has been guided by the Corporate Strategic Plan (2002-2007), the Strategic Marketing Plan (2004-2009) and the performance contract signed with the Ministry of Finance.



The Board is a not-for-profit making organisation whose main source of income is fees from candidates. The fees charged to candidates are modest and remain constant for a number of years to enable parents and sponsors make the necessary sacrifice without too much strain. Through prudent management of resources the Board was able to fund its operations during the year and to realise some savings. The financial statements of the Board for the financial year ended 30 June 2006 are presented on pages 9 to 19 of this report.

Governance of the Board

The Board comprises fourteen (14) members appointed by the Minister for Finance in accordance with Section 15(1) of the Accountants Act (Cap 531). The members are appointed to serve for a period of three years. The proceedings of the meetings of the Board are governed by the fourth schedule to the Accountants Act. Section 17(3) of the Accountants Act confers on the Board authority to establish such committees as the Board considers necessary for the purpose of exercising and performing its functions.

The Board has appointed committees to facilitate the execution of its functions. The committees include:

- (a) The Examinations Committee - This Committee is responsible for development of syllabuses and management of all the examinations of the Board.
- (b) The Finance and General Purposes Committee - This Committee is responsible for the management of finances, staff and administrative matters.
- (c) The Planning and Development Committee - The Committee is responsible for formulation of development policy including long-term planning.
- (d) The Tender Committee - This Committee is responsible for the implementation of the procurement and disposal regulations as they relate to acquisition and disposal of goods, supplies and services.

Administration of examinations

The examinations of the Board were administered to candidates both within the Republic and in foreign countries twice during the year in November/December 2005 and in May/June 2006.

A new examination, namely, the Certified Information Communication Technology (CICT) examination was administered to candidates for the first time in May/June 2006. The examination was offered at both technician and professional levels. The response in terms of the number of candidates who sat for the CICT examination was very encouraging.

Promotion and marketing activities

The Board intensified its promotion and marketing activities during the year. These activities included discussions on career opportunities between officers of the Board and teachers and students in secondary schools, colleges and universities throughout the country. The officers of the Board also held discussions with business students associations in both public and private universities. In addition, the Board organised seminars for coordinators and invigilators of the examinations of the Board in all the provinces within the Republic.

Performance Contracting

The Board successfully implemented the first performance contract which covered the period 1 July 2005 to 30 June 2006. The Board was rated in the category of very good in the national ranking which was based on the evaluation of the performance of 34 ministries and 116 state corporations.

The way forward

The Board will continue to ensure that its examination syllabuses are dynamic, stand the test of time and are relevant to the current and future needs of the national, regional and global markets. In furtherance of this goal, the Board has commenced the process of undertaking a major review of its examinations syllabuses and formulation of its third Corporate Strategic Plan (2007-2012).

Appreciation

On behalf of the Board I wish to thank the members of staff for their excellent work and dedication to the Board. Special thanks to the students of the Board for their steadfast loyalty and confidence in the examinations of the Board. I would also like to extend our appreciation to sponsors, trainers, examiners and all our valued stakeholders and well-wishers for their unwavering support. I also acknowledge the guidance and support from the Ministry of Finance, our parent Ministry. Finally, I would like to thank my fellow Board members for their stewardship and tireless effort in ensuring the success of the Board.

PROFESSOR FRANCIS N. KIBERA
CHAIRMAN

STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES

The members of the Board and management are responsible for preparing financial statements which give a true and fair view of the state of affairs of the Board as at the end of each financial year and of the operating results for that year.

Members and management are also required to ensure that the Board keeps proper accounting records which disclose with reasonable accuracy the financial position of the Board. The members and management are also responsible for safeguarding the assets of the Board.

The members and management accept responsibility for the financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates and in conformity with the International Financial Reporting Standards. The members are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Board as at 30 June 2006 and of its surplus for the year then ended. The members and management further accept responsibility for the maintenance of accurate and complete accounting records which have been relied upon in the preparation of the financial statements as well as on the adequacy of the systems of internal financial controls.

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

FRANCIS N. KIBERA
CHAIRMAN

ERASTUS K. GITAU
SECRETARY



REPUBLIC OF KENYA

KENYA NATIONAL AUDIT OFFICE

REPORT OF
THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF
THE KENYA ACCOUNTANTS AND
SECRETARIES NATIONAL EXAMINATIONS BOARD
FOR THE YEAR ENDED
30 JUNE 2006

REPUBLIC OF KENYA

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P.O. Box 30084-00100

NAIROBI

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD FOR THE YEAR ENDED 30 JUNE 2006

I have audited the financial statements of Kenya Accountants and Secretaries National Examination Board for the year ended 30 June 2006 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. The financial statements are in agreement with the books of account.

Respective Responsibilities of the Board and the Controller and Auditor General

The board members are responsible for the preparation of financial statements which give a true and fair view of the Board's state of affairs and of its operating results. My responsibility is to express an independent opinion on the financial statements based on my audit.

Basis of Opinion

The audit was conducted in accordance with the International Standards on Auditing. Those standards require 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 includes an examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting policies used and significant estimates made by the Board, as well as an evaluation of the overall presentation of the financial statements. I believe the audit provides a reasonable basis for my opinion.

Opinion

In my opinion, proper books of account have been kept and the financial statements give a true and fair view of the state of affairs of the Board as at 30 June 2006 and of its surplus and cash flows for the year then ended in accordance with the Accountants Act, Cap 531 of the Laws of Kenya.

P. N. KOMORA
CONTROLLER AND AUDITOR GENERAL

Nairobi

19 December 2006

BALANCE SHEET AS AT 30 JUNE 2006

ASSETS	Note	2006 Sh.	2005 Sh.
Non current assets			
Property and equipment	9(a)	90,350,236	67,829,322
Prepaid operating lease rentals	9(b)	<u>5,981,057</u>	<u>6,046,782</u>
		<u>96,331,293</u>	<u>73,876,104</u>
Current assets			
Government securities	10	241,782,310	191,036,325
Receivables	11	7,926,241	7,119,448
Bank balances		15,088,225	18,918,210
Cash in hand		<u>883,577</u>	<u>793,669</u>
		<u>265,680,353</u>	<u>217,867,652</u>
Total assets		<u>362,011,646</u>	<u>291,743,756</u>
GENERAL FUND AND LIABILITIES			
General fund		342,894,020	276,273,242
Current liabilities			
Payables	12	<u>19,117,626</u>	<u>15,470,514</u>
Total general fund and liabilities		<u>362,011,646</u>	<u>291,743,756</u>

FRANCIS N. KIBERA
CHAIRMAN

ERASTUS K. GITAU
SECRETARY

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2006

	Note	2006 Sh.	2005 Sh.
Income from operations	2	322,378,358	292,005,680
Income from other sources	3	<u>8,297,730</u>	<u>8,233,447</u>
		330,676,088	300,239,127
Operating expenses	4	(252,568,085)	(221,948,073)
Administration costs	5	<u>(25,648,289)</u>	<u>(20,860,479)</u>
Operating surplus		52,459,714	57,430,575
Finance income	7	<u>17,504,665</u>	<u>10,584,720</u>
Surplus for the year		<u>69,964,379</u>	<u>68,015,295</u>

**STATEMENT OF CHANGES IN GENERAL FUND FOR THE YEAR
ENDED 30 JUNE 2006**

	Note	Sh.
At July 2004		208,257,947
Surplus for the year		<u>68,015,295</u>
At 30 June 2005		<u>276,273,242</u>
At 1 July 2005		276,273,242
Prior year adjustment	14	<u>(3,343,601)</u>
		272,929,641
Surplus for the year		<u>69,964,379</u>
At 30 June 2006		<u>342,894,020</u>

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2006

	Note	2006	2005
		Sh.	Sh.
OPERATING ACTIVITIES			
Cash generated from operations	8(a)	62,255,603	50,543,294
Interest received		<u>17,504,665</u>	<u>10,584,720</u>
Cash generated from operating activities		79,760,268	61,128,014
INVESTING ACTIVITIES			
Proceeds from disposal of assets		370,930	Nil
Purchase of equipment		<u>(33,125,290)</u>	<u>(15,740,450)</u>
Cash utilised in investing activities		<u>(32,754,360)</u>	<u>(15,740,450)</u>
Net increase in cash and cash equivalents		47,005,908	45,387,564
Cash and cash equivalents at beginning of year		<u>210,748,204</u>	<u>165,360,640</u>
Cash and cash equivalents at the end of year	8(b)	<u>257,754,112</u>	<u>210,748,204</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

ESTABLISHMENT

Kenya Accountants and Secretaries National Examinations Board (KASNEB) is a body corporate established under Section 14(1) of the Accountants Act, (Cap.531) of the laws of Kenya. The income of the Board is exempt from income tax by virtue of legal notice No. 116/1975.

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements remain unchanged from the previous year and are set out below:

Basis of preparation

The financial statements have been prepared on the historical cost basis of accounting.

Revenue recognition

Examination fees is accounted for in the financial year in which the relevant examination takes place. No value is placed on stocks of examination stationery and past examination papers.

Other fees income is accounted for as it is received by the Board. Refunds are accounted for in the year in which they are made to students and candidates.

Investment income

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

Property and equipment

Property and equipment are stated at historical cost less accumulated depreciation.

Depreciation

Depreciation is calculated on the straight-line basis to write off the cost of property and equipment over their estimated useful lives.

The annual rates of depreciation in use are:

Buildings	2.5%
Information and communication technology equipment	50%
Furniture and fittings	20%
Machinery and office equipment	20%
Motor vehicles	25%

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

(Continued)

Leasehold land

The Board owns leasehold land (LR.209/522/1) in Upper Hill area, Nairobi, on which stands its office premises. The lease on the land expires in the year 2097. The cost of the leasehold land is treated as prepaid operating lease rentals and amortised over the remaining lease period. The lease rentals payable under the operating lease are charged to the income and expenditure statement on a straight line basis over the remaining lease period.

Financial instruments

Financial instruments are contracts that give rise to both financial assets and financial liabilities. Currently the Board has no financial liabilities. Financial assets of the Board comprise government securities in form of Treasury Bills and Bonds and are held to maturity.

Financial assets are recognised on the Board's balance sheet at cost when the Board has become a party to the contractual provisions of the financial instruments.

Retirement benefits

The Board operates a staff retirement benefits scheme for its employees. The scheme, which was established on 1 January 1980, operates according to the provisions of the Retirement Benefits Authority Act (1997). The scheme is funded by contributions from both the employees and the Board as the sponsor. The scheme is fully compliant with the provisions of the Retirement Benefits Authority Act (1997).

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

2. INCOME FROM OPERATIONS	2006 Sh.	2005 Sh.
Examinations fees	184,856,084	167,241,337
Registration fees	64,210,449	58,334,328
Annual registration renewal fees	58,463,289	53,474,735
Exemption fees	14,227,136	12,202,700
Sale of past question papers	<u>621,400</u>	<u>752,580</u>
	<u>322,378,358</u>	<u>292,005,680</u>
3. INCOME FROM OTHER SOURCES		
Student identity cards fees	6,897,822	7,178,959
Rental income - Other tenants	746,788	746,488
Miscellaneous income - Sale of tender documents	<u>653,120</u>	<u>308,000</u>
	<u>8,297,730</u>	<u>8,233,447</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006
(Continued)

4. OPERATING EXPENSES	2006	2005
	Sh.	Sh.
Examinations and invigilation honoraria	50,022,638	42,585,374
Examination prizes	516,000	375,000
Rent of examination halls	1,864,480	1,371,787
Data processing	3,179,685	983,382
Printing and stationery	12,771,411	11,169,034
Local travel and transport	5,763,115	6,090,851
Long distance travel and transport	2,914,484	2,900,213
Postage and telephone	5,953,510	5,166,920
Staff emoluments and benefits	137,474,883	127,521,590
Repairs and renewals	493,177	428,622
Auditors' remuneration	268,000	244,000
Insurance	913,355	851,072
Sundry expenses	4,655,264	3,635,242
Bank charges	1,272,527	1,197,251
Honoraria to Board members	6,744,866	6,369,116
Publicity, promotion, marketing and communication	10,763,808	4,574,536
Students journal - KASNEB Newline	5,542,726	5,317,438
Legal expenses	800,733	583,315
Ground rent and land rates	<u>653,423</u>	<u>583,330</u>
	<u>252,568,085</u>	<u>221,948,073</u>
5. ADMINISTRATION COSTS		
Student identity cards	1,602,768	1,869,318
Insurance and maintenance of KASNEB Towers	4,514,484	6,357,670
Social responsibility	250,000	Nil
Strategic plan 2002/07 and Marketing plan 2004/09 (Preparation)	Nil	763,330
Publications Company - Formation expenses	310,300	600
Website development and maintenance	195,235	42,640
Review and development of syllabuses	3,688,723	3,195,194
Miscellaneous expenses	443,912	309,165
Other non - recurrent expenses	3,972,766	1,804,175
Depreciation	10,604,376	6,452,662
Operating lease rentals	<u>65,725</u>	<u>65,725</u>
	<u>25,648,289</u>	<u>20,860,479</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006
(Continued)

6. STAFF EMOLUMENTS AND BENEFITS	2006 Sh.	2005 Sh.
Staff salaries and wages	114,117,920	103,261,759
Pension and benefits	21,373,411	19,571,111
Education and training	<u>1,983,552</u>	<u>4,688,720</u>
	<u>137,474,883</u>	<u>127,521,590</u>

7. FINANCE INCOME

Finance income represents interest earned from Government securities.

8. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of operating surplus to cash generated from operations

Operating surplus	52,459,714	57,430,575
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Adjustments for:

Depreciation	10,604,376	6,452,662
Amortisation of prepaid lease rentals	65,725	Nil
Proceeds from disposal of assets	(370,930)	Nil
Prior year adjustment	<u>(3,343,601)</u>	<u>65,725</u>

Operating surplus before working capital changes	59,415,284	63,948,962
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Changes in working capital

Decrease/(increase) in receivables	(806,793)	321,163
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Increase/(decrease) in payables	<u>3,647,112</u>	<u>(13,726,831)</u>
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Cash generated from operations	<u>62,255,603</u>	<u>50,543,294</u>
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(b) Cash and cash equivalents

Treasury bills and treasury bonds	241,782,310	191,036,325
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Cash and bank balances	<u>15,971,802</u>	<u>19,711,879</u>
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	<u>257,754,112</u>	<u>210,748,204</u>
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006 (Continued)

9(a) PROPERTY AND EQUIPMENT

COST	Building W.I.P* Sh.	Building Technology Sh.	Information Communication Equipment Sh.	Furniture & fittings Sh.	Machinery and Office Equipment Sh.	Motor Vehicles Sh.	Total
At 1 July 2005	72,192,542	Nil	22,989,757	13,395,748	6,189,848	22,087,786	136,855,681
Additions	909,552	23,971,549	4,471,372	264,497	582,687	2,925,633	33,125,290
Disposals	(399,500)	(399,500)					
At 30 June 2006	73,102,094	23,971,549	27,461,129	13,660,245	6,772,535	24,613,919	169,581,471
ACCUMULATED DEPRECIATION							
At 1 July 2005	17,801,546	Nil	17,054,520	10,717,509	5,372,773	18,080,011	69,026,359
Charge for the year	1,827,552	Nil	4,756,929	935,437	372,810	2,711,648	10,604,376
Eliminated on disposals	Nil	(399,500)	(399,500)				
At 30 June 2006	19,629,098	Nil	21,811,449	11,652,946	5,745,583	20,392,159	79,231,235
NET BOOK VALUE							
At 30 June 2006	53,472,996	23,971,549	5,649,680	2,007,299	1,026,952	4,221,760	90,350,236
At 30 June 2005	54,390,996	Nil	5,935,237	2,678,239	817,075	4,007,775	67,829,322

* Work in progress represents costs incurred on the rehabilitation of KASNEB Towers during the year. The project was still in progress as at 30 June 2006.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

(Continued)

9(b).PREPAID OPERATING LEASE RENTALS	2006	2005
	Sh.	Sh.
Leasehold land		
Cost	<u>6,112,507</u>	<u>6,112,507</u>
At 1 July 2005	65,725	Nil
Amortisation charge for the year	<u>65,725</u>	<u>65,725</u>
	<u>131,450</u>	<u>65,725</u>
Net book value	<u>5,981,057</u>	<u>6,046,782</u>

10. GOVERNMENT SECURITIES**Treasury bills**

Maturing within 90 days	92,438,810	67,387,130
Maturing after 90 days	<u>29,995,790</u>	<u>16,269,970</u>
	<u>122,434,600</u>	<u>83,657,100</u>

Treasury bonds

Maturing within one year	30,071,525	33,933,515
Maturing between 1-3 years	64,641,455	35,531,925
Maturing after 3 years	<u>24,634,730</u>	<u>37,913,785</u>
	<u>119,347,710</u>	<u>107,379,225</u>
	<u>241,782,310</u>	<u>191,036,325</u>

The Average interest earned on government securities was **Sh.17,235,254** (2005 - Sh 10,365,012)

11. RECEIVABLES

Prepayments	2,994,745	324,652
Receivable from tenants	143,782	2,652,605
Staff receivables	<u>4,787,714</u>	<u>4,142,191</u>
	<u>7,926,241</u>	<u>7,119,448</u>

12. PAYABLES

Examinations and invigilation honoraria	6,528,295	6,425,871
Accruals	3,895,212	2,010,301
Other payables include PAYE and withholding tax	<u>8,694,119</u>	<u>7,034,342</u>
	<u>19,117,626</u>	<u>15,470,514</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

(Continued)

13. NET CURRENT ASSETS	2006 Sh.	2005 Sh.
Current assets		
Government securities	241,782,310	191,036,325
Receivables	7,926,241	7,119,448
Bank balances	15,088,225	18,918,210
Cash in hand	<u>883,577</u>	<u>793,669</u>
265,680,353	217,867,652	
Current liabilities		
Payables	<u>19,117,626</u>	<u>15,470,514</u>
	<u>246,562,727</u>	<u>202,397,138</u>

14. PRIOR YEAR ADJUSTMENT

Following an in-depth audit of Paye and withholding tax by Kenya Revenue Authority (KRA), the Board recognized a liability of Sh.3,343,601 relating to the years of income 2003 to 2005. This amount has been provided for in the financial statements for the year ended 30 June 2006.

15. CURRENCY

The financial statements are presented in Kenya Shillings.



**KENYA ACCOUNTANTS AND SECRETARIES
NATIONAL EXAMINATIONS BOARD**

KASNEB

*Entrust your future with us
Have a look, make a choice*



CPA

Certified Public Accountants
Examination



CICT

Certified Information Communication
Technology Examination



CPS

Certified Public Secretaries
Examination



KATC

Kenya Accounting Technicians
Certificate Examination

**Globally
reliable
all the time**



KAME

Kenya Administration and
Management Examination

More Opportunities

Investments and
Financial Analysis Examination

MARKET BAROMETER

Credit Management
Examination

BUSINESS THERMOSTAT

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E-mail: info@kasneb.or.ke • Website: www.kasneb.or.ke

Providing professional and skilled manpower worldwide



Corporate Vision

Our vision is to maintain excellence in providing world-class examinations in accounting, finance, management and corporate governance.

Mission Statement

Our mission is to offer high quality examinations in accounting, finance, management, corporate governance and related disciplines in order to produce professionals who satisfy the needs of the marketplace.

Core Values

We commit ourselves to live up to the highest ideals of good corporate governance and seek to be trustworthy, respectful, honest and socially responsible. Therefore we:

- (a) promote and pursue excellence;
- (b) operate to the highest levels of accountability and transparency;
- (c) act at all times with the highest degree of honesty and integrity;
- (d) perform to the highest measures of competence and professionalism;
- (e) promote at all times the virtues of meritocracy and fair play;
- (f) exhibit a sense of high responsibility within the society;
- (g) perform at all times to the highest satisfaction of our students and candidates who are the key customers;
- (h) institute measures aimed at satisfying stakeholders; and
- (i) promote equal opportunities for all.



Kenya Accountants and Secretaries National Examinations Board

