



CERTIFIED PUBLIC FINANCE MANAGER (CPFM)

EXAMINATION SYLLABUS
JULY 2024

KNQF LEVEL 8

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BACKGROUND INFORMATION ABOUT KASNEB

1.1 Legal Foundation and Status of KASNEB

KASNEB was established as a state corporation under the National Treasury by the Government of Kenya on 24 July 1969. The establishment and operations of KASNEB are governed by the following main Acts of Parliament:

- (a) The Accountants Act, No. 15 of 2008 (which repealed the Accountants Act, Cap 531 of 1977).
- (b) The Certified Public Secretaries of Kenya Act, Cap 534 of 1988.
- (c) The Investment and Financial Analysts Act, No. 13 of 2015.

1.2 Functions of KASNEB

Section 17(1) of the Accountants Act, No. 15 of 2008 lays down the functions of KASNEB as follows:

- (a) To prepare syllabuses for professional, diploma and certificate examinations in accountancy, company secretarial practice and related disciplines;
- (b) To make rules with respect to such examinations;
- (c) To arrange and conduct examinations and issue certificates to candidates who have satisfied examination requirements;
- (d) To promote recognition of its examinations in foreign countries;
- (e) To investigate and determine cases involving indiscipline by students registered with the Examinations Board (KASNEB);
- (f) To promote and carry out research relating to its examinations;
- (g) To promote the publication of books and other materials relevant to its examinations;
- (h) To liaise with the Ministry of Education, Science and Technology in accreditation of institutions offering training in subjects examinable by the Examinations Board (KASNEB), and
- (i) To do anything incidental or conducive to the performance of any of the preceding functions.

1.3 Partner Institutions

1.3.1 Institute of Certified Public Accountants of Kenya (ICPAK)

ICPAK is established under Section 3 of the Accountants Act, No. 15 of 2008. One of the functions of ICPAK is to advise KASNEB on matters relating to examination standards and policies. The Act also makes provisions for the establishment of a Registration and Quality Assurance Committee (Registration Committee) under Section 13. One of the functions of the Registration Committee is to register eligible persons as Certified Public Accountants.

1.3.2 Institute of Certified Secretaries of (ICS)

ICS is established under Section 3 of the Certified Public Secretaries of Kenya Act (Cap. 534) of the Laws of Kenya. One of the functions of ICS is to advise KASNEB on matters relating to examination standards and policies.

1.3.3 Registration of Certified Public Secretaries Board (RCPSB)

RCPSB is established under Section 11 of the Certified Public Secretaries of Kenya Act (Cap. 534) of the Laws of Kenya. One of the functions of RCPSB is to register eligible persons as Certified Secretaries.

1.3.4 Institute of Certified Investment and Financial Analysts (ICIFA)

ICIFA is registered under the Investment and Financial Analysts Act, No. 13 of 2015 of the Laws of Kenya. One of the functions of ICIFA is to advise KASNEB on matters relating to examination standards and policies. The Act also makes provisions for the establishment of a Registration Committee under Section 13. One of the functions of the Registration Committee is to register eligible persons as Certified Investment and Financial Analysts.

1.3.5 Institute of Credit Management Kenya [ICM (K)]

ICM (K) is registered under the Societies Act, (Cap.108) of the Laws of Kenya.

1.4 Vision, Mission, Mandate, Core Values and Brand Promise

The vision, mission, mandate and core values of KASNEB are as follows:

1.4.1 Vision

Empowered and globally recognised business professionals.

1.4.2 Mission

Transforming business professionals through Examinations, Certification, Accreditation, Research, Innovation and Consultancy.

1.4.3 Mandate

The mandate of KASNEB is the development of syllabuses; conduct of post-professional, professional, diploma and certificate examinations and the certification of candidates in accountancy, finance, fraud investigation, credit, governance and management, information communication technology and related disciplines; promotion of its qualifications nationally, regionally and internationally and the accreditation of relevant training institutions in liaison with the ministry in charge of education.

1.4.4 Core Values

KASNEB commits itself to the following values:

- Knowledge Focus
- Accountability
- Sustainability
- Nobility
- Excellence
- Belonging

1.4.5 Brand Promise

Be Empowered

2.0 Examinations of KASNEB

KASNEB currently offers the following examinations:

2.1 Certificate examination

Certificate in Accounting and Management Skills (CAMS)

This course imparts knowledge, skills values and attitudes to enable learners to maintain basic accounts and prepare financial statements for a small enterprise or in a non-complex environment and apply basic management and marketing skills in business.

This course is mainly aimed at persons who wish to qualify and work as entry level accounting and management personnel.

The CAMS course is administered in two levels, with each level requiring an average of six months, thus a total of one year.

The minimum entry requirement is Kenya Certificate of Secondary Education (KCSE) mean grade of D.

This course is fully tuition-based with requirements for students to sit for continuous assessment tests (CATs) which constitute 15% of the final score for assessment purposes.

The examination is primarily administered on a computer-based platform.

2.2 Diploma examinations

KASNEB currently administers three diploma examinations. These are Accounting Technicians Diploma (ATD), Diploma in Data Management and Analytics (DDMA) and Diploma in Computer Networks and Systems Administration (DCNSA).

The diploma courses are administered in two levels, with each level requiring an average of one year, thus a total of two years.

The minimum entry requirement for the diploma courses is Kenya Certificate of Secondary Education (KCSE) mean grade of C- (C minus). Persons with a certificate qualification or higher from recognised institutions are also eligible for entry. The courses can be pursued through a tuition-based programme or privately. Tuition-based programmes (physical or virtual classes) are, however, recommended due to the resulting interaction with instructors and other students.

A summary of each of the diploma programmes is presented below:

a) **Accounting Technicians Diploma (ATD) programme**

This course imparts knowledge, skills, values and attitudes to enable the learners to maintain financial and management accounts as well as prepare different financial statements for small and medium-sized enterprises and also compute basic taxes for a business.

The course is aimed at persons who wish to qualify and work as middle level accountants providing technical support to professional accountants, auditors and tax practitioners.

b) **Diploma in Data Management and Analytics (DDMA) programme**

This course imparts knowledge, skills, values and attitudes to enable learners to undertake non-complex design of databases and to mine and analyse data for decision making.

The DDMA examination is administered on a computer-based platform.

c) **Diploma in Computer Networks and Systems Administration (DCNSA) programme**

This course imparts knowledge, skills, values and attitudes to enable learners to design, configure, test, secure and manage non-complex computer networks.

The DCNSA examination is administered on a computer-based platform.

2.3 Professional examinations

KASNEB currently administers six professional courses as summarised below:

- i. Certified Public Accountants (CPA)
- ii. Certified Secretaries (CS)
- iii. Certified Investment and Financial Analysts (CIFA)
- iv. Certified Credit Professionals (CCP)
- v. Certified Information Systems Solutions Expert (CISSE)
- vi. Certified Quality Professionals (CQP)

The professional courses are administered at Foundation, Intermediate and Advanced Levels. Each level requires an average of one year with an additional one year (to meet the requirements for internship and practical experience) making a total of four years.

The minimum entry requirement for the professional courses is Kenya Certificate of Secondary Education (KCSE) mean grade of C+ (C plus). Persons with diplomas or other higher qualifications from recognised institutions are also eligible for entry.

Candidates can prepare for their examinations privately or undertake studies in accredited institutions.

It is, however, recommended that students enrol in accredited institutions to undertake physical or virtual studies because of the resulting interaction with instructors and fellow students. This interaction is key in imparting the requisite technical and soft skills.

A summary of each of the professional courses is presented below:

a) **Certified Public Accountants (CPA) course**

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Prepare accounts and financial statements including for complex entities in both the private and public sectors.
- ii. Use computerised accounting systems.
- iii. Practically apply data analytical tools to analyse data and reach conclusions.
- iv. Undertake audit and assurance services.
- v. Apply advanced financial management skills to evaluate various financial aspects of a business for decision making.
- vi. Prepare management accounts.
- vii. Apply leadership and management skills in practice to manage teams and achieve results.

The course is aimed at persons who wish to qualify and work or practise as professional accountants, auditors, finance managers, tax managers and consultants in related areas in both the public and private sectors.

Assessment will be conducted in a variety of ways including examinations, practical papers, workshops attendance and practical experience reviews.

In addition to the above papers, and prior to certification, candidates will be required to:

Attend workshops on ethics, soft skills and emerging issues organised by KASNEB and ICPAK and earn IPD hours.

Obtain 1-year practical experience, or alternatively, attend workshops on work-based simulation organised by KASNEB and ICPAK.

In order to assist CPA students to obtain the requisite practical experience and internship opportunities, the students register as student members of the Institute of

Certified Public Accountants of Kenya (ICPAK) under a programme called the Trainee Accountants Practical Experience Framework (TAPEF). Through TAPEF, ICPAK works in consultation with KASNEB to assist students as much as possible to link with professional accountants who mentor them towards obtaining the necessary practical experience.

b) Certified Secretaries (CS) course

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Practise and promote the principles of good governance within the public and private sector entities.
- ii. Implement and comply with legal, regulatory and ethical requirements in practice.
- iii. Ensure the proper conduct and management of meetings.
- iv. Undertake consultancy and advisory services in corporate secretarial and related practices.
- v. Manage boardroom dynamics.
- vi. Undertake governance and compliance audits.

The course is aimed at persons who wish to qualify and work or practise as corporate secretaries, policy formulators and consultants in governance, compliance and general administration at both county and national government level.

Assessment will be conducted in a variety of ways including examinations, individual project work and workshop attendance.

c) Certified Investment and Financial Analysts (CIFA) course

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Apply financial tools and concepts in the analysis and valuation of investments and securities.
- ii. Manage and grow portfolios of investments.
- iii. Analyse various types of investments including equity investments, fixed income investments and derivatives.
- iv. Manage corporate finances.
- v. Apply financial modelling and analytical tools in the analysis of investments.

The course is aimed at persons who wish to qualify and work or practise as investment, securities and financial analysts, portfolio managers, investment bankers, fund managers as well as consultants on national and global financial markets.

d) Certified Credit Professionals (CCP)

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Manage the credit cycle for trade credit providers.
- ii. Manage credit risk for different entities.
- iii. Undertake credit analysis for various corporate entities.
- iv. Undertake debt collection in a professional manner.
- v. Comply with various requirements in debt management including governance, ethical, legal and regulatory requirements.

The course is aimed at persons who wish to qualify and work or practise in various fields of credit management including credit analysis, debt management and recovery, corporate lending and related areas in both the formal and informal sector.

e) Certified Information Systems Solutions Expert (CISSE) course

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Develop information systems solutions for a business.
- ii. Design and operationalise database management systems.
- iii. Design, configure and trouble shoot computer networks.
- iv. Implement ICT projects.
- v. Manage and analyse big data.

The course is aimed at persons who wish to qualify and work or practise in various fields of Information Systems Support such as data management, data analysis, network design, programming and related areas.

The examination is administered on a computer-based platform.

f) Certified Quality Professionals (CQP) course

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Design quality management systems.
- ii. Implement standardization plans.
- iii. Manage opportunities and risks in the quality sphere.
- iv. Implement control systems and manage enterprise performance.

- v. Conduct management systems audits.
- vi. Design and implement innovation and knowledge management plans.
- vii. Design and implement quality improvement and excellence models.

The course is aimed at persons who wish to qualify and work or practise in various fields of quality management as quality controllers, quality assurance coordinators, quality assurance managers, quality assurance directors, quality assurance advisors, quality consultants among others.

2.4 Post-professional specialisation courses

KASNEB has introduced two (2) post-professional specialisation courses.

The minimum entry requirement for a post - professional course is:

- a) A KASNEB professional qualification;
- b) A bachelors degree from a recognised university;
- c) Any other qualification considered equivalent to the above.

These courses can be pursued through tuition-based learning or through self-study.

It is, however, recommended that students enrol in accredited institutions to undertake physical or virtual studies because of the resulting interaction with instructors and fellow students. This interaction is key in imparting the requisite technical and soft skills.

A summary of each of the post-professional courses is presented below:

a) **Certified Forensic Fraud Examiner (CFFE) course**

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Apply analytical techniques in fraud detection.
- ii. Design and implement preventive and detective controls.
- iii. Apply and ensure compliance with the appropriate laws in fraud investigations.
- iv. Apply the burden and standards of proof in civil and criminal proceedings.
- v. Apply the various methods and techniques of conducting fraud investigations.
- vi. Write standard investigation and expert witness reports.
- vii. Develop fraud prevention programmes.
- viii. Conduct a fraud prevention health check-up.
- ix. Develop and implement a fraud risk management programme.

The course is aimed at persons who wish to qualify and work or practise in the fields of financial fraud and corruption investigations, fraud prevention, fraud risk analysis and related areas.

The CFFE examination is administered in three modules (Module One, Module Two and Module Three), with an integrated case study and workshops at the end of the course. This course is designed to take one (1) year.

b) Certified Public Finance Manager (CPFM) course

This course imparts knowledge, skills, values and attitudes to, among other competencies:

- i. Apply the fundamentals of political philosophy to analyse social and public policy.
- ii. Undertake strategic management in public sector entities.
- iii. Prepare budgets and manage the inflow and outflow of cash in public sector entities.
- iv. Undertake the procurement and disposal of assets in the public sector.
- v. Prepare financial reports in conformity with the requirements of International Public Sector Accounting Standards (IPSASs).
- vi. Undertake public sector audit and assurance assignments.
- vii. Undertake financial management in the public sector.
- viii. Apply the tenets of ethical governance and leadership in the public sector.

The course is aimed at persons who wish to qualify and work or practise in the fields of public sector accounting, Treasury enforcement, budget control, public financial management, project accounting, public sector auditing, Treasury coordination and public sector consultancy.

The CPFM examination is administered in two modules (Module One and Module Two), with an integrated case study at the end of the course. This course is designed to take one (1) year.

2.5 Examinations for holders of foreign qualifications wishing to be registered and practise in Kenya

a) Examinations for holders of foreign accountancy qualifications (FAQs)

In consultation with the Council of ICPAK under Section 26 Sub-Sections (2) and (3) of the Accountants Act, 2008, KASNEB examines holders of foreign accountancy qualifications who apply for registration as Certified Public Accountants (CPAs) of Kenya. These applicants are required to demonstrate their knowledge of local law and practice.

- b) **Examination for holders of foreign secretaries qualifications (FSQs)**
In consultation with the Council of ICS under Section 20 Sub-Sections (2) and (3) of the Certified Public Secretaries of Kenya Act, Cap 534, KASNEB examines holders of foreign secretaries qualifications who apply for registration as Certified Secretaries (CSs) of Kenya. These applicants are required to demonstrate their knowledge of local law and practice.
- c) **Examination for holders of foreign investment and financial analysts qualifications (FIFAQs)**
In consultation with the Council of ICIFA under Section 16 Sub-Sections (2) and (3) of the Investment and Financial Analysts Act, No. 13 of 2015, KASNEB examines holders of foreign qualifications who apply for registration as Certified Investment and Financial Analysts (CIFA). These applicants are required to demonstrate their knowledge of local law and practice.

3.0 **Examination Rules and Regulations**

3.1 **Registration and examination bookings**

All applications for registration and examination booking must be in the prescribed manner. Students are advised to log into the student management portal (<https://online.kasneb.or.ke>) for purposes of registration and examination booking. The deadline for registration and examination booking will be specified for each sitting but may not be later than thirty days to the date of the next examinations.

3.2. **Exemptions**

Exemptions may, on application, be granted to registered students who are holders of certain degrees and diplomas recognised by KASNEB. Exemptions will be granted on a paper by paper basis. Details on the available exemptions can be accessed on the KASNEB website www.kasneb.or.ke.

3.3 **Retention of Credits**

Credits for papers passed by candidates will be retained without any time limit.

3.4. **Progression Rule**

A candidate will not be allowed to enter a higher level of the examination before completing the lower level.

3.5. **Registration Renewal**

3.5.1 A registered student must renew the studentship registration annually on the first day of July provided that newly registered students will be required to renew their registration on the first day of July following the examination sitting to which they are first eligible to enter.

3.5.2 A student who without good cause fails to renew the registration within three months of the renewal date will be deemed to have allowed the registration to lapse and may thus forfeit the right to write the examination until the renewal position is regularised. The registration number of a student who fails to renew the registration for three consecutive years will be deactivated, that is, removed from the register of students and will thus not be able to book for examinations until the registration number is reactivated.

3.5.3 A student whose registration number is deactivated for failure to renew the registration may apply for reactivation provided that if the application is accepted, the student shall:

- (a) Pay the registration reactivation fee.
- (b) Pay three years of registration renewal fees.

3.6 Rules Governing the Conduct of Students in the Examination Room

KASNEB will conduct examinations on both computer-based and paper-based platforms. The following rules mainly relate to paper-based examinations. KASNEB has issued additional rules specific to computer-based examinations.

3.6.1 Candidates should present themselves for the examination at least 30 minutes before the scheduled time for the commencement of the examination they are taking.

3.6.2 A candidate who arrives half an hour or later after the commencement of the examination will not be allowed to take the examination nor will a candidate be permitted to leave the examination room until after the end of the first half hour since the commencement of the examination.

3.6.3 Each candidate is assigned a registration number upon registration as a student of KASNEB. The candidate must sit at the place indicated by that number in the examination room. The registration number must be entered in the space provided at the top right-hand corner of each answer sheet.

3.6.4 The name of the candidate must not appear anywhere on the answer sheet.

3.6.5 Each answer sheet has a serial number indicated on the top, left hand side of the answer sheet. Each candidate must indicate the serial number of the answer sheet(s) used for each examination paper in the signature register.

3.6.6 Examination stationery will be provided in the examination room, but candidates must bring their own blue or black ink pens, pencils, and rulers.

- 3.6.7 **Mobile phones are strictly not allowed in the examinations room.**
- 3.6.8 No stationery whatsoever may be removed from the examination room.
- 3.6.9 Candidates must not carry the examination question papers from the examination room.
- 3.6.10 Candidates are allowed to use calculators provided that such calculators are noiseless, cordless and non-programmable.
- 3.6.11 Candidates will be required to positively identify themselves to the chief invigilator by producing their national identity cards and their timetables (Authority to sit examination) which have their passport photos printed on them. Non-Kenyan candidates will be required to produce other relevant identification documents such as passports.
- 3.6.12 **Strict silence** must be observed during the entire duration of the examination.
- 3.6.13 Candidates **must not** possess any notes, printed paper or books in the examination room, but must leave any such material with the chief invigilator. Candidates using clipboards must ensure that such clipboards have no writing on them whatsoever.
- 3.6.14 Smoking is **not** allowed in the examination room.
- 3.6.15 Candidates **must not** collude in the examination room by exchanging notes or keeping the answer booklet in such a way that another candidate can read or copy from the booklet.
- 3.6.16 Impersonation in the examination room is not only a serious offence but also a criminal offence.
- 3.6.17 During the course of the examination, no candidate may leave the examination room without permission from the chief invigilator. Any candidate who does so will not be allowed to return to the examination room.
- 3.6.18 Candidates who finish the paper before the chief invigilator announces the end of the examination and wish to leave the examination room while the examination is in progress must inform the invigilator and hand in their scripts to the invigilator before leaving the examination room. However, no candidate will be allowed to leave the examination room during the last fifteen (15) minutes of the examination.

- 3.6.19 Candidates **must not** leave the examination room with any answer booklet or answer sheets.
- 3.6.20 Candidates **must not** leave the examination room before their answer booklets are collected by the invigilators.
- 3.6.21 Candidates **must not** write notes on the examination timetable (Authority to sit the Examination).
- 3.6.22 Candidates with confirmed disabilities may apply to KASNEB to be allowed extra time during examinations. Such application should be made at least two (2) months prior to the examination.
- 3.6.23 Candidates must produce their timetables (Authority to sit the Examination) in order to be allowed to take the examination. Candidates may download their timetables (Authority to sit the Examination) from the KASNEB website. The downloaded timetables may be used as authority to sit the examination.

3.7 Action for Breach of Examination Rules and Regulations

- 3.7.1 KASNEB is mandated by the Accountants Act, No. 15 of 2008 under Section 17 (1)(e) to investigate and determine cases involving indiscipline by students registered with KASNEB. Section 42 of the Act further defines examination offences that are punishable under the law and the applicable penalties.
- 3.7.2 Disciplinary action will be taken against candidates who breach the examination rules and regulations of KASNEB. A breach of the examination rules and regulations of KASNEB shall include but is not limited to the following:
 - (a) Deficiency in identification.
 - (b) Impersonation.
 - (c) Collusion.
 - (d) Possession of a mobile phone in the examinations room.
 - (e) Possession of notes in the examination room.
 - (f) Taking away answer booklets.
 - (g) Writing of names on the scripts.
 - (h) Carrying the examination question papers from the examination room.
- 3.7.3 The action for breach of the examination rules and regulations of KASNEB shall include but not limited to the following:
 - (a) De-registration as a student of KASNEB.

- (b) Cancellation of registration number.
- (c) Nullification of candidate's results.
- (d) Prohibition from taking the examinations of KASNEB.
- (e) Written reprimand and warning.

3.7.4 Certain breaches of the rules and regulations amount to breaches of the law. In such cases, candidates will be handed over to the police for investigations and appropriate legal action.

Section 42 of the Accountants Act, No. 15 of 2008 provides that a person who:

- (a) gains access to examinations materials and knowingly reveals the contents, whether orally, in writing or through any other form, to an unauthorised party, whether a candidate or not;
- (b) wilfully and maliciously damages examinations materials;
- (c) while not registered to take a particular examination, with intent to impersonate, presents or attempts to present himself to take the part of an enrolled candidate;
- (d) presents a forged certificate to a prospective employer or to an institution of learning with intent to gain employment or admission; or
- (e) introduces unauthorised materials into the examination room, whether in writing or in any other form, whether a candidate or not, commits an offence and is liable on conviction to imprisonment for a term not exceeding three years, or to a fine not exceeding one hundred thousand shillings, or to both.

CPFM MODULE ONE

PFM 11: Political Philosophy, Social and Public Policy

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to critically examine the political and social foundations of public policy. The learner is expected to acquire the skills to interrogate the nature, scope and legitimacy of public agents and the nexus between them. In addition, the learner is expected to acquire the skills to analyse the way in which resources are distributed and services provided to meet individual and societal needs. Further, the learner will acquire skills to evaluate how political philosophy and social considerations inform public policy.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Define political philosophy and explain the contribution of various political philosophers and their political thoughts.
- ii. Describe the dimensions of happiness and its relationship with political institutions and public goods.
- iii. Explain the meaning of freedom and its relation to Paternalism, the Harm Principle and Moralism.
- iv. Describe the concept of equality and its interplay with race, gender, social inequalities and affirmative action.
- v. Explain the meaning of Justice from the Libertarian, Utilitarian, Feminist, Communitarian and Cosmopolitan perspectives.
- vi. Describe democracy and other forms of government and their respective benefits and challenges.
- vii. Describe various forms of social policies and social welfare models.
- viii. Describe the meaning, types and theories of public policy and decision making.

Contents

No.	Learning Outcome	Topic	Sub-topics	Weight	Learning Hours	Credits
1.	Define political philosophy and explain the contribution of various political philosophers and their political thoughts.	Introduction to Political Philosophy	1.1 Definition of Political Philosophy 1.2 Origins of Political Philosophy 1.3 Key Political Philosophers and their Political thoughts 1.4 From ancient to postmodern political philosophy	12.5%	17	1.7

2.	Describe the dimensions of happiness and its relationship with political institutions and public goods.	Happiness	2.1 Dimensions of happiness 2.2 Happiness and pleasure 2.3 Happiness and Virtue 2.4 Happiness and Liberty 2.5 Happiness and Equality 2.6 Happiness and Governments and Political Institutions 2.7 Happiness and Public Goods	12.5%	17	1.7
3.	Explain the meaning of freedom and its relation to Paternalism, the Harm Principle and Moralism.	Freedom	3.1 The Meaning of Freedom and who is Free? 3.2 Subjective and objective freedom 3.3 Restraining freedom 3.4 Freedom and consent 3.5 Private freedom and public freedom 3.6 Negative and positive liberty 3.7 Paternalism, the Harm Principle, and Moralism	12.5%	17	1.7

4.	Describe the concept of equality and its interplay with race, gender, social inequalities and affirmative action.	Equality	4.1 Equality as a Baseline 4.2 Equality of Resources and Luck Egalitarianism 4.3 Equality of Opportunity and what it requires 4.4 Inequalities in the Real World 4.5 Complex Equality 4.6 Race, Gender, and the Social Construction of Inequalities 4.7 Affirmative Action	12.5%	17	1.7
5.	Explain the meaning of Justice from the Libertarian, Utilitarian, Feminist, Communitarian and Cosmopolitan perspectives.	Justice	5.1 Justice: A Brief Introduction 5.2 Rawls’s Theory of Justice 5.3 Rawls’s two principles of justice 5.4 The Libertarian Critique: Individual Liberty Restricts Redistribution 5.5 Utilitarian Critique: An Alternative Rationale for Redistribution 5.6 Feminist Critique: The Public–Private Distinction and Power Relations 5.7 Communitarian Critique: Alternatives to Individualism 5.8 Cosmopolitan Critique: The Demands of Global Justice	12.5%	17	1.7

6.	Describe democracy and other forms of government and their respective benefits and challenges.	Democracy and Other forms of Governments	6.1 Authoritarian 6.2 Monarchy 6.3 Dictatorship 6.4 Oligarchy 6.5 Democracy 6.6 Forms of democracy (Direct, Representative, Constitutional, Parliamentary and Presidential) 6.7 Constitutional Democracy, Rights to vote, voting and representation. 6.8 Benefits and challenges of democracy	12.5%	17	1.7
7.	Describe various forms of social policies and social welfare models.	Social Policy	7.1 Definition of Social Policy 7.2 Social Policy and Administration 7.3 The welfare State and Welfare equality 7.4 Arguments for and against welfare 7.5 Welfare Models (Residual, Solidarity, Institutional and Industrial) 7.6 Paying for Welfare 7.7 Social Services and protection in Kenya (Health, Education, Housing, Social Security/ Retirement and other personal social services)	11.5%	16	1.6

8.	Describe the meaning, types and theories of public policy and decision making.	Public Policy	8.1 Meaning, characteristics, and importance of Public Policy 8.2 Similarity and difference between Public Policy and Social Policy 8.3 Types of public policy (Substantive, regulatory, distributive and redistributive) 8.3 Laswell's concept of policy sciences 8.4 Policy making and the concept of optimal policy making model 8.5 Policy formulation models 8.6 Theories of policy making and decision making (rationale comprehensive, incremental theory and mixed scanning theory) 8.7 Evaluating public policies (Meaning, purpose, criteria, kinds of evaluation, and evaluating institutions)	13.5%	21	2.1
Total				100%	139	13.9

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. Bochel, C., & Bochel, H. (2017). Making and Implementing Public Policy (Vol. 1). Bloomsbury Publishing UK.
2. Knill, C., & Tosun, J. (2020). Public Policy (Vol. 2). Bloomsbury Publishing UK.
3. Cunningham, J., & Cunningham, S. (2017). Social Policy and Social Work (Vol. 2). SAGE Publications.
4. Cairney, P. (2019). Understanding Public Policy (Vol. 2). Bloomsbury Publishing UK.
5. C. Baumer, D., & E. Van Horn, C. (2013). Politics and Public Policy (Vol. 4). SAGE Publications US.
6. L. Hillman, A. (2019). Public Finance and Public Policy (Vol. 3). Cambridge University Press.

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM 12: Strategic Management in the Public Sector

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to undertake the management of the public sector/public sector organisation's resources in order to achieve its goals and objectives. In particular, the learners will be equipped with the skills necessary to set the objectives, analyse the competitive environment, analyse the internal organisation environment, evaluate strategies and ensure that these are rolled out across the entire public sector/public sector organisation.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Define the terms “strategy” and “strategic management” and explain the different approaches to strategy and the relevance of strategic management to the public sector.
- ii. Undertake internal, external and SWOT analyses in the public sector.
- iii. Formulate global level, corporate level, business level and operational level strategies at the National and County government level.
- iv. Choose strategies based on suitability, acceptability and feasibility.
- v. Implement strategies depending on organizational structure, organizational culture, level of technology and other considerations.
- vi. Set performance standards, measure actual performance, undertake performance evaluation and take corrective action.
- vii. Describe the importance of various strategy documents such as medium-term plans, annual workplans, county sectoral plans, county integrated development plans and annual development plans.

Contents

No.	Learning Outcome	Topic	Sub-topics	Weight	Learning Hours	Cred-its
1.	Define the terms “strategy” and “strategic management” and explain the different approaches to strategy and the relevance of strategic management to the public sector.	Introduction to Strategic Management	1.1 Definition of Strategy and Strategic Management 1.2 Approaches to Strategy 1.3 Strategic Lenses 1.4 Distinction between Strategic Management in Private Sector and Strategic Management in Public Sector 1.5 Structure of the Public Sector in Kenya and relevance to strategy	14.2%	16.7	1.67
2.	Undertake internal, external and SWOT analyses in the public sector.	Strategic Analysis	2.1 Organization’s Mission, Vision and Values 2.2 External Analysis using Porter’s Diamond 2.3 External Analysis using the PESTEL Framework 2.4 External analysis using the Porter’s Five forces 2.5 Internal Analysis using the 7-S McKinsey Framework 2.6 Internal Analysis using the Porter’s Value Chain 2.7 SWOT Analysis	14.2%	16.7	1.67

3.	Formulate global level, corporate level, business level and operational level strategies at the National and County government level.	Strategy Formulation	3.1 Global Level Strategies 3.2 Corporate Level Strategies as guided by the BCG Matrix 3.3 Business Level Strategies for goods and services as per Ansoff 3.4 Operational Level Strategies based on Porters generic Strategies 3.5 Formulating Strategies at Central Government Level and County Government Level	14.2%	16.7	1.67
4.	Choose strategies based on suitability, acceptability and feasibility.	Strategic Choice	4.1 Choosing Strategies based on Suitability 4.2 Choosing Strategies based on Acceptability 4.3 Choosing Strategies based on Feasibility	14.2%	16.7	1.67
5.	Implement strategies depending on organizational structure, organizational culture, level of technology and other considerations.	Strategy Implementation/ Execution	5.1 Organizational Structure 5.2 Organizational Culture 5.3 Leveraging on Technology 5.4 Process Improvement and Quality 5.5 Managing People for Success	14.2%	16.7	1.67

6.	Set performance standards, measure actual performance, undertake performance evaluation and take corrective action.	Strategy Control	6.1 Setting Performance Standards 6.2 Measuring Actual Performance 6.3 Analysing Performance variation 6.4 Taking Corrective Action	14.2%	16.7	1.67
7.	Describe the importance of various strategy documents such as medium term plans, annual workplans, county sectoral plans, county integrated development plans and annual development plans.	Strategy Documents	7.1 Overall Organizational, Departmental and Agency Strategic Plans 7.2 Strategy issues at national government (Medium Term Plans and Annual Work Plans) 7.3 Strategic issues at County Government (County Sectoral Plans, County Integrated Development Plans, Annual Development Plans and Work Plans)	14.8%	17.8	1.78
	Total			100%	118	11.8

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. der Waldt, van, & G. (2022). *Managing for Excellence in the Public Sector* (Vol. 4). Juta.
2. Lynch, R. (2021). *Strategic Management* (Vol. 8). Pearson UK.
3. Flynn, N., & Asquer, A. (2016). *Public Sector Management* (Vol. 7). SAGE Publications.
4. Lane, J.E. (2000). *The Public Sector: Concepts, Models and Approaches* (Vol. 3). SAGE Publications.
5. A. Parnell, J. (2013). *Strategic Management* (Vol. 4). SAGE Publications US.

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM 13: Budgeting, Revenue and Cash Management

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to undertake the budget process in the public sector according to the legal and institutional framework laid down. In addition, the learner will be equipped with skills to enable him/her to manage revenue, forecast cash requirements and account for cash imprests and advances.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Explain the principles of a sound budget, the types of budgets and the public sector budget cycle.
- ii. Discuss the legal and institutional framework for budget management.
- iii. Explain the various stages of the public budget making process.
- iv. Discuss the process of budget making in the county governments.
- v. Explain the process of management of revenue and the role of accounting officers.
- vi. Explain the process of revenue management in county governments and the roles of various organs and institutions.
- vii. Discuss the process of cash management in the public sector.
- viii. Explain the various facets of cash forecasting and how imprest and cash advances are accounted for.
- ix. Discuss the management of consolidated fund services and Exchequer accounts.

Contents

No.	Learning Outcome	Topic	Sub-topics	Weight	Learning Hours	Credits
1.	Explain the principles of a sound budget, the types of budgets and the public sector budget cycle.	Introduction to public sector Budgeting	1.1 Provisions of the National Budget in line with PFM Act 2012 1.2 Principles of a Soundness of the Budget 1.3 Types of Budgets and rational for their application 1.4 The Public sector Budget cycle and Stages	8%	11.6	1.16

2.	Discuss the legal and institutional framework for budget management.	Legal and institutional framework in budget management	2.1 The Constitution of Kenya, 2010 2.2 Public Finance Act 2012 and Regulations 2.3 Public Procurement and Disposal Act 2015 2.4 Budget circulars and guidelines 2.5 County Government Act 2012 2.6 County Assembly standing orders 2.7 The role of National Treasury in preparation of the national budget 2.8 The of the Controller of Budget in budget preparation	12%	17.4	1.74
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3.	Explain the various stages of the public budget making process.	The Public budget process	3.1 Budget policy Statement 3.2 Budget review outlook paper 3.3 Medium term expenditure framework (MTEF) 3.4 Budget framework and its components 3.5 The role of sector working groups 3.6 Procedure of invoking Article 223 of Constitution of Kenya and Vote on Account 3.7 The process of approving Appropriation Act 3.8 Submission of budget estimates and related documents for approval 3.9 Procedure for Consolidation of budget estimates by the National Treasury 3.10 Submission of budget estimates for discussions and consideration by National assembly budget committee 3.11 Approval of the Finance Bill by the National Assembly 3.12 Procedure of preparation of Supplementary Budget for the National Government	13%	18.8	1.88
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4.	Discuss the process of budget making in the county governments.	County Government Budget Process	4.1 Stages of county Government budgets 4.2 The appointment and role of County Budget and Economic Forum (CBEF) 4.3 Preparation of Development plans and cash flow projections 4.4 Responsibilities of County Executive Committee Member of Finance in the Budget process 4.5 Submission and approval of budget estimates as finance bill by County Assembly 4.6 Remedies for the delay in enacting County Appropriation Bill 4.7 Procedure for appropriating money unspent by the County Governments	10%	14.5	1.45
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5.	Explain the process of management of revenue and the role of accounting officers.	Management of Revenue	5.1 Procedure for Revenue classification 5.2 Procedure for estimating revenues 5.3 Definition for Receivers of Revenue 5.4 Appointment of Receivers of Revenue 5.5 Accounting procedure for the Receivers of Revenue 5.6 Reporting mechanisms for Receivers of Revenue 5.7 The Role of Accounting officers in management of Receivers of Revenues	10%	14.5	1.45
6.	Explain the process of revenue management in county governments and the roles of various organs and institutions.	Management of Revenues in County Governments	6.1 Classification of revenues in the County Governments 6.2 Management of revenue in the County Governments 6.3 The role of Committee Executive Member in revenue management 6.4 The Role of the Commission on revenue Allocation (CRA) and Office of Controller of Budget (OCOB) in management of County government revenues and funds.	8%	11.6	1.16

7.	Discuss the process of cash management in the public sector.	Overview of cash management in public sector	7.1 Components of cash and cash equivalent 7.2 Maintenance of Cashbooks and cash analysis book 7.3 The Board of Survey 7.4 The role of the National Treasury in management of Cash 7.5 Overview on operation of Treasury Single account 7.6 Banking, Banking arrangement and Operations of Exchequer 7.7 The role of National Treasury in management Bank Accounts 7.8 Procedure of opening and closing bank Accounts 7.9 Preparation and submission of Bank account register	9%	13	1.3
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8.	Explain the various facets of cash forecasting and how imprest and cash advances are accounted for.	Forecasting cash, cash advances and imprest	8.1 Preparation of annual Cash planning and submission to the National Treasury 8.2 Procedure for aligning cash plans with the budget 8.3 The role of head of accounting unit and finance officer in preparation of cash plans 8.4 Challenges faced when preparing cash plans 8.5 Components of cash advances 8.6 Procedure for issuing cash advances 8.7 Types of imprest and their characteristics 8.8 Procedure for Accounting and recording of imprests 8.9 Procedure for surrendering and recovering of outstanding imprests 8.10 The role of accounting officer in management of cash advances and imprests 8.11 Sanctions and consequences for failing to comply with the PFM Act 2012 on matters of cash advances.	15%	21.8	2.18
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9.	Discuss the management of consolidated fund services and Exchequer accounts.	Management of Consolidated Fund Services and Exchequer Accounts	<p>9.1 Scope and objectives of Consolidated Fund Services</p> <p>9.2 Expenditures covered by the Consolidated Fund Services</p> <p>9.3 The Exchequer Account</p> <p>9.4 Procedure for exchequer requisitioning</p> <p>9.5 The role of Accounting officers in exchequer requisition.</p> <p>9.6 Operation of the County Revenue Fund and</p> <p>9.7 Accountable documents in management of cash and Revenue</p> <p>9.8 Overview of accountable documents in management of revenue</p> <p>9.9 Procedure for recording cash and revenues</p> <p>9.10 Accountable documents used in collection and surrendering of revenues</p>	15%	21.8	2.18
	Total			100%	145	14.5

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. Secrett, M. (2012). Brilliant Budgets and Forecasts (Vol. 1). Pearson UK.
2. S. Rubin, I. (2019). The Politics of Public Budgeting Getting and Spending, Borrowing and Balancing (Vol. 9). SAGE Publications US.
3. Wyatt, N. (2012). The Financial Times Essential Guide to Budgeting and Forecasting (Vol. 1). Pearson UK.
4. Bergmann, A. (2020). Public Sector Financial Management (Vol. 1). Pearson UK.
5. D. Rosen, E. (1993). Improving Public Sector Productivity (Vol. 1). SAGE Publications US.
6. Weikart, L., G. Chen, G., & W. Williams, D. (2014). Budget Tools Financial Methods in the Public Sector (Vol. 2). SAGE Publications US.
7. Huefner, R. (2015). Revenue Management. Business Expert Press.

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM 14: Public Procurement and Disposal of Assets

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to undertake the procurement of goods, works and services as well as the disposal of assets in the public sector. In addition, the learner will be equipped with the knowledge and skills necessary to oversee Public Private Partnerships (PPPs) and effectively undertake contract management in the public sector.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Explain the general procurement principles, procurement cycle and the role of procurement and supply chain officers in a public entity.
- ii. Explain the legal and institutional framework of public procurement.
- iii. Discuss the functions of the Public Procurement Regulatory Authority (PPRA).
- iv. Apply the general procurement rules and methods in public entities.
- v. Manage stores and the disposal of goods in a public entity.
- vi. Manage Public Private Partnerships (PPPs).
- vii. Explain the offences and prohibitions in public procurement.
- viii. Manage contracts in the public sector.

Contents

No.	Learning outcome	Topic	Sub-topic	Weight	Learning Hours	Credits
1.	Explain the general procurement principles, procurement cycle and the role of procurement and supply chain officers in a public entity.	Introduction to public sector procurement	1.1 Introduction to procurement and store keeping 1.2 General Procurement Principles 1.3 The procurement cycle in public institutions 1.4 The Accountable documents applied in public procurement 1.5 Roles of Procurement and Supply chain officers in a public entity 1.6 Relationship between the procurement officers and Stores personnel 1.7 Stores and stores procedure for public goods	12.5%	17.4	1.74

2.		Legal and institutional framework of public sector procurement	<p>2.1 Review of constitution in establishment of procurement function</p> <p>2.2 Public Procurement and Disposal Act and its Regulations for 2020</p> <p>2.3 The role of the accounting officers in the Procurement process</p> <p>2.4 The role of the Cabinet Secretary for the Ministries and Departments and the Management Board in the procurement process.</p> <p>2.5 Role played by the Kenya Institute of Supplies Management (KISM)</p>	12.5%	17.4	1.74
3.		Overview of the Public Procurement Regulatory Authority (PPRA)	<p>3.1 Establishment of PPRA as the procurement regulator</p> <p>3.2 Roles and Functions of PPRA</p> <p>3.3 Powers granted to PPRA in relation to the procurement process</p> <p>3.4 Dispute resolution mechanisms</p> <p>3.5 The Public Procurement Oversight Advisory Board</p>	12.5%	17.4	1.74

4.		Application of general Procurement rules and Procurement methods	4.1 Choice of procurement method and application of general procurement rules 4.2 Review of procurement methods focusing on open tender and alternative methods of procurement 4.3 Preferences and reservations in public procurement	12%	16.6	1.66
5.		Stores, Store keeping procedures and Disposal of Goods	5.1 Inspection and receipt of goods 5.2 Recording of goods and works and services 5.3 Stores management and distribution 5.4 Inventory management systems 5.5 Establishment of disposal committee and its operational procedures	12.5%	17.4	1.74
6.		Public Private partnerships (PPP)	6.1 Definition and characteristics of PPP arrangements 6.2 Public Private Partnership models and their applications 5.3 Role played by the National Treasury in the management of PPPs in Kenya 5.4 The PPP Act 2013 5.5 PPP models in Kenya.	12.5%	17.4	1.74

7.		Offences and prohibition in public procurement	7.1 Debarment from participating in procurement proceedings 7.2 Prohibitions and offences 7.3 General penalties and sanctions 7.4 Penalties and sanctions as provided for by the PFM Act 2012	12.5%	17.4	1.74
8.		Contract management in the public sector	8.1 Elements of effective contract management 8.2 Stages of contract management 8.3 Role of the contract manager 8.4 Preparation for contract management 8.5 Information systems in contract management 8.6 Challenges facing contract management. 8.7 Procurement of consultancy services.	13%	18	1.8
	Total			100%	139	13.9

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. Sánchez Graells, A. (2018). Smart Public Procurement and Labour Standards (Vol. 1). Bloomsbury Publishing UK.
2. Lysons, K., & Farrington, B. (2021). Procurement and Supply Chain Management (Vol. 9). Pearson UK.
3. J. van Weele, A., & Rozemeijer, F. (2022). Procurement and Supply Chain Management (Vol. 8). Cengage Latin America.
4. Crocker, B., Jessop, D., Baily, P., & Farmer, D. (2021). Procurement Principles and Management in the Digital Age (Vol. 12). Pearson UK.
5. Public Procurement and Disposal Act and its Regulations for 2020
6. The Public Financial Management Act 2012

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM 15: Public Sector Accounting and Reporting - I

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to undertake the financial accounting process and prepare financial reports for public sector entities. In addition, the learner will be equipped with the skills necessary to account for assets and liabilities, record specialised transactions and prepare financial reports under the cash basis of accounting.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Explain the objective of public sector accounting, the legal framework for public sector reporting in Kenya and the roles of different professional bodies in public sector accounting and reporting.
- ii. Discuss the importance of the conceptual framework of general-purpose financial reporting in the public sector.
- iii. Account for assets and liabilities.
- iv. Record and account for specialized transactions.
- v. Prepare financial reports.
- vi. Prepare consolidated financial statements for public sector entities.
- vii. Apply the cash basis of accounting in the public sector.

Contents

No.	Learning outcomes	Topic	Sub-topics	Weight	Learning hours	Credits
1.	Explain the objective of public sector accounting, the legal framework for public sector reporting in Kenya and the roles of different professional bodies in public sector accounting and reporting.	Background to public sector accounting and reporting	1.1 The objective of public sector accounting and reporting 1.2 The legal framework of public sector accounting and reporting in Kenya 1.3 Global and local perspectives in cash vs accrual accounting for public sector entities 1.4 The role of professional bodies in public sector accounting and reporting such as the International Public Sector Accounting Standards Board (IPSASB), the Public Sector Accounting Standards Board (PSASB), Institute of Certified Public Accountants of Kenya (ICPAK). 1.5 International Public Sector Accounting Standards (IPSASs)	14.3%	17	1.7

2.	Discuss the importance of the conceptual framework of general-purpose financial reporting in the public sector.	The conceptual framework of general-purpose financial reporting in the public sector	2.1 Role and authority of the conceptual framework 2.2 Objectives and users of general-purpose financial information 2.3 Qualitative characteristics of useful financial information 2.4 The reporting entity	14.3%	17	1.7
3.	Account for assets and liabilities.	Accounting for assets and liabilities	3.1 Property, plant and equipment 3.2 Investment property 3.3 Intangible assets 3.4 Non-current assets held for sale 3.4 Financial instruments: definitions, recognition, classification and measurement 3.5 Inventories 3.6 Provisions, contingent liabilities and contingent assets	14.3%	17	1.7
4.	Record and account for specialized transactions.	Accounting for specialised transactions	4.1 The effects of changes in foreign exchange rates 4.2 Borrowing costs 4.3 Revenue 4.4 Transfer expenses	14.3%	17	1.7

5.	Prepare financial reports.	Preparation of financial reports	5.1 Presentation of financial instruments 5.2 Statements of cash flow 5.3 Accounting policies, changes in accounting estimates and errors 5.4 Events after the reporting date	14.3%	17	1.7
6.	Prepare consolidated financial statements for public sector entities.	Preparation of financial statements of entities with interests in other entities	6.1 Public sector combinations 6.2 Consolidated financial statements 6.3 Investment in associates and joint ventures 6.4 Separate financial statements	14.3%	17	1.7
7.	Apply the cash basis of accounting in the public sector.	Cash basis accounting and other recommended practice guidelines	7.1 Financial reporting under the cash basis of accounting 7.2 Financial statements discussion and analysis 7.3 PSASB recommended reporting standards and guidelines for public sector entities in Kenya (National and county governments, semi-autonomous government agencies (SAGAs) and state corporations (commercial))	14.3%	17	1.7
	Total			100%	119	11.9

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. Jones, R., & Pendlebury, M. (2010). Public Sector Accounting (Vol. 6). Pearson UK.
2. der Merwe, van, & N. (2023). Accounting Standards (Vol. 19). Juta.
3. International Public Sector Accounting Standards (IPSASs)

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

CPFM MODULE TWO

PFM 21: Public Sector Accounting and Reporting - II

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to apply advanced aspects of accounting for assets and liabilities, record and report additional specialised transactions, prepare consolidated financial reports and implement various recommended practice guidelines.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Apply advanced aspects of accounting for assets and liabilities in the public sector.
- ii. Account for and report on specialised transactions.
- iii. Prepare segmental reports, financial reports in hyperinflationary economies and make related party disclosures.
- iv. Account for joint arrangements and make disclosures of interests in other entities.
- v. Implement recommended practice guidelines.

Contents

No.	Learning outcome	Topic	Sub-topics	Weight	Learning Hours	Credits
1.	Apply advanced aspects of accounting for assets and liabilities in the public sector.	Accounting for assets and liabilities	1.1 Financial Instruments: measurement, Impairment, hedging and disclosures 1.2 Impairment of non-cash generating assets 1.3 Impairment of cash generating assets 1.4 Leases	20%	17	1.7

2.	Account for and report on specialised transactions.	Accounting for specialised transactions	2.1 Employee benefits 2.2 Agriculture 2.3 Service concession arrangements 2.4 Social benefits	20%	17	1.7
3.	Prepare segmental reports, financial reports in hyperinflationary economies and make related party disclosures.	Preparation of financial reports	3.1 Segment reporting 3.2 Financial reporting in hyperinflationary economies 3.3 Related party disclosures	20%	17	1.7
4.	Account for joint arrangements and make disclosures of interests in other entities.	Preparation of financial reports of entities with interests in other entities	4.1 Joint arrangements 4.2 Disclosure of interest in other entities	15%	12.8	1.28

5.	Implement recommended practice guidelines	Other reports and recommended practice guidelines	5.1 Disclosure of financial information about the general government sector 5.2 Presentation of budget information in financial statements 5.3 First time adoption of accrual basis of IPSAS 5.4 Reporting service performance information 5.5 Risk management reporting 5.6 Sustainability reporting, environmental, social and governance (ESG) reporting, integrated reporting, climate related risk reporting	25%	21.2	2.12
	Total			100%	85	8.5

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. Jones, R., & Pendlebury, M. (2010). Public Sector Accounting (Vol. 6). Pearson UK.
2. der Merwe, van, & N. (2023). Accounting Standards (Vol. 19). Juta.
3. International Public Sector Accounting Standards (IPSASs)

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM 22: Public Sector Audit and Assurance

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to undertake audit and assurance assignments in public entities. In addition, the learners will be equipped with skills to undertake forensic audits, employ audit committees and use computerised auditing systems.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Explain key audit terminologies, classifications of audits and the role of auditors in the public sector.
- ii. Discuss the legal framework that guides auditing in the public sector.
- iii. Describe the internal audit process in the public sector.
- iv. Undertake a forensic audit in the public sector.
- v. Explain the functions of the Office of the Auditor General (OAG).
- vi. Discuss the role of Parliament in the oversight of public institutions.
- vii. Explain the functions of audit committees in the audit of public entities.
- viii. Implement the recommendations of a public sector audit.
- ix. Undertake a public sector audit using a computerised auditing system.

Contents

No.	Learning outcome	Topic	Sub-topics	Weight	Learning Hours	Credits
1.	Explain key audit terminologies, classifications of audits and the role of auditors in the public sector.	Introduction to public sector audit and assurance	1.1 Definitions and key audit terminologies 1.2 Classification of audits and assurance 1.3 Role of auditors in public sector entities	10%	15.2	1.52

2.	Discuss the legal framework that guides auditing in the public sector.	Legal framework guiding auditing in the public sector	2.1 The Constitution of Kenya 2010 2.2 Review of Public Financial Management Act 2012 focusing on the internal audit function 2.3 Overview of the Public Audit Act 2.4 Gazette notice on audit committee guidelines and procedures 2.5 The National Treasury circulars and guidelines on matters of internal audit	11%	16.7	1.67
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3.	Describe the internal audit process in the public sector.	Internal audit in the public sector	3.1 Establishment and scope of the internal audit function 3.2 Objectives and functions of the internal audit function 3.4 The internal control system and its procedures 3.5 Internal audit function reporting structure 3.6 Internal audit standards and guidelines 3.7 Qualification of and professional bodies guiding internal auditors 3.8 International standards for the professional practice of internal auditing 3.9 International Internal Audit Standards Board (IIASB) 3.10 International Professional Practices Framework (IPPF) 3.11 The role of the Public Sector Accounting Standards Board (PSASB) on matters of internal audit 3.12 Professional code of ethics for internal auditing	12%	18.3	1.83
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4.	Undertake a forensic audit in the public sector.	Definition of forensic auditing	<p>4.2 Institutional arrangements in place for fighting frauds in the public sector</p> <p>4.3 Procedures for forensic auditing</p> <p>4.4 Differences between a statutory audit and a forensic audit</p> <p>4.5 Role of forensic auditors in the public sector</p> <p>4.6 Challenges affecting forensic audits in the public sector</p>	11%	16.7	1.67
5.	Explain the functions of the Office of the Auditor General (OAG).	The office of auditor general	<p>5.1 The establishment of the Office of the Auditor General</p> <p>5.2 The roles and functions of the Office of the Auditor General</p> <p>5.3 Appointment of the Auditor General in Kenya</p> <p>5.4 Overview of the Public Audit Act 2015</p> <p>5.5 Responsibilities of the Auditor General</p> <p>5.6 Relationship between the internal audit function and the office of the Auditor General</p>	11%	16.7	1.67

6.	Discuss the role of Parliament in the oversight of public institutions.	Parliament as an oversight body for public institutions	6.1 The role of Parliament as an oversight body 6.2 Parliamentary oversight committees 6.3 The role of the Office of the Auditor General 6.4 The role of the National Treasury in relation to the parliamentary oversight committees 6.5 Challenges affecting Parliament as an oversight body	11%	16.7	1.67
7.	Explain the functions of audit committees in the audit of public entities.	Management of audit committees in public sector institutions	7.1 The establishment and functions of internal audit committees 7.2 Appointment of internal audit committees 7.3 The scope of operation of internal audit committees 7.4 The role of internal audit committees	11%	16.7	1.67
8.	Implement the recommendations of a public sector audit.	Audit recommendations and other types of audits	8.1 Key audit recommendations from the Office of the Auditor General 8.2 Special audits 8.3 Performance audits 8.4 Citizen accountability audit reports	11%	16.7	1.67

9.	Undertake a public sector audit using a computerised auditing system.	Computerised auditing Systems	8.1 Introduction to computerised auditing 8.2 Computerised audit procedures and techniques 8.3 Application of “Teammate” in auditing processes 8.4 Differences between auditing through the system and auditing around the system 8.5 Challenges affecting computerised auditing systems	12%	18.3	1.83
	Total			100%	152	15.2

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. Sherer, M., & Turley, S. (1997). Current Issues in Auditing (Vol. 3). SAGE Publications.
2. International Standards for the Professional Practice of Internal Auditing (Standards)
3. Professional Code of ethics for Internal auditing
4. The Public Audit Act 2015
5. The Public Financial Management Act 2012
6. A. Arens, A., E. Hogan, C., J. Elder, R., & S. Beasley, M. (2019). Auditing and Assurance Services, Global Edition (Vol. 17). Pearson UK.

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM23: Public Sector Financial Management

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to manage finances in the public sector. The learner will be equipped with skills to enable him/her to manage public debts, undertake public sector investment and report on the performance of public enterprises.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Explain the principles of public financial management and the importance of the PFM Act.
- ii. Describe the legal and institutional framework of public financial management.
- iii. Explain the public financial management cycle.
- iv. Describe the role of accounting officers in the management of public funds.
- v. Explain the role of fiscal and monetary policies in public financial management.
- vi. Describe different theories of taxation and the role of the National Treasury and the Kenya Revenue Authority in the management of the tax system.
- vii. Describe how public debts are managed in both the national and county governments.
- viii. Describe the purpose of public sector investment and how public enterprise management is done.
- ix. Explain different public financial management reforms in Kenya.

Contents

No.	Learning outcomes	Topic	Sub-topic	Weight	Learning Hours	Credits
1.	Explain the principles of public financial management and the importance of the PFM Act	Introduction to public finance management in Kenya	1.1 The scope and objectives of public finance 1.2 Principles of public financial management 1.3 Relevance of the Public Finance Management (PFM) Act in the management of public finances 1.4 Review PFM Act as an important tool to implement public policies 1.5 Challenges affecting implementation of the PFM Act	11.1%	16.8	1.68

2.	Describe the legal and institutional framework of public financial management	Legal and institutional framework in steering public financial management	<p>2.1 The Constitution of Kenya 2010, (Chapter 12)</p> <p>2.2 The PFM Act 2012</p> <p>2.3 The PFM Act 2012, Regulations 2015 for both national and county governments</p> <p>2.4 The establishment, role and powers of the National Treasury in the management of public finances</p> <p>2.5 The role of the Office of Controller of Budget (CoB) in the management of public finances</p>	11.1%	16.9	1.69
3.	Explain the public financial management cycle	The public financial management cycle	<p>3.1 Overview of the public financial management cycle</p> <p>3.2 The role played by professional accountants, internal auditors, finance officers and procurement officers</p> <p>3.3 The role of members of public and other stakeholders in the management of public finances</p>	11.1%	16.9	1.69

4.	Describe the role of accounting officers in the management of public funds	The role of accounting officers in the management of public funds	<p>4.1 Establishment of public funds</p> <p>4.2 Financing and operationalisation of public funds</p> <p>4.3 Review of selected public funds including the Contingency Fund, Equalisation Fund among others</p> <p>4.4 Winding up procedures for public funds in Kenya</p>	11.1%	16.9	1.69
5.	Explain the role of fiscal and monetary policies in public financial management	Fiscal and monetary policies	<p>5.1 Introduction to fiscal and monetary policies</p> <p>5.2 Fiscal policies and their application in the Kenyan economy</p> <p>5.3 Monetary policies and their application in the Kenyan economy</p> <p>5.4 The role played by the Central Bank of Kenya in the management of monetary policies</p> <p>5.5 Other players in the management of fiscal and monetary policies</p> <p>5.6 Sources of public finance in Kenya</p>	11.1%	16.9	1.69

6.	Describe different theories of taxation and the role of the National Treasury and the Kenya Revenue Authority in the management of the tax system	Taxation in Kenya	6.1 Introduction to taxation and taxation theories and taxation systems 6.2 Returns of income for individuals, companies and partnerships 6.3 The role of the National Treasury and Kenya Revenue Authority in the management of the tax system 6.4 Overview of the Integrated Tax System, its operations and infrastructure.	11.1%	16.9	1.69
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7.	Describe how public debts are managed in both the national and county governments	Management of public debts in both national and county governments	<p>7.1 Definition of public debt, methods of raising funds through debt instruments</p> <p>7.2 Comparative analysis of domestic and foreign debts</p> <p>7.3 Establishment and functions of the Public Debt Office</p> <p>7.4 The role of the National Treasury and Parliament in the management of the public debt</p> <p>7.5 Debt management in the county governments</p> <p>7.6 Global best practices in the management of public debts</p> <p>7.7 Key stakeholders and their roles in public debt management</p> <p>7.8 Power of national government to lend money</p> <p>7.9 Management of guarantees</p>	11.1%	16.9	1.69
8.	Describe the purpose of public sector investment and how public enterprise management is done	Public sector investment and enterprise management	<p>8.1 Establishment and dissolution of state corporations</p> <p>8.2 Procedure for public investment</p> <p>8.3 Monitoring performance of and reporting for public investments</p>	11.1%	16.9	1.69

9.	Explain different public financial management reforms in Kenya	Public financial management reforms in Kenya	9.1 Establishment, management and roles of the Public Financial Management Reform (PFMR) secretariat 9.2 Public financial management reforms in Kenya 9.3 Management of donor funds 9.4 Resource mobilisation strategies by the PFMR 9.5 Public financial management reforms in East Africa	11.1%	16.9	1.69
	Total			100%	152	15.2

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. Bergmann, A. (2020). Public Sector Financial Management (Vol. 1). Pearson UK.
2. Cangiano, M., Curristine, T., & Lazare, M. (2013). Public Financial Management and Its Emerging Architecture (Vol. 1). International Monetary Fund.
3. Prowle, M. (2020). Public Services Financial Management (Vol. 1). Pearson UK.
4. Brooks, R. (2022). Financial Management, Global Edition (Vol. 4). Pearson UK.
5. A. Weikart, L., G. Chen, G., & Sermier, E. (2012). Budgeting and Financial Management for Nonprofit Organizations Using Money to Drive Mission Success (Vol. 1). SAGE Publications US.

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM 24: Governance, Leadership and Ethics

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to undertake governance-related assignments in the public sector. The learner will also be equipped with knowledge and skills to enable him/her to assume leadership roles while applying the tenets of managerial and organisational ethics.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Explain the principles and importance of corporate governance in the public sector.
- ii. Describe the procedure for the appointment and the role of board members in the governance of public entities.
- iii. Explain the roles of different stakeholders in the governance of public entities.
- iv. Discuss the challenges affecting corporate governance in the public sector.
- v. Describe different financial crimes that can be committed in a public sector environment.
- vi. Apply corporate governance to various operations of the public sector.
- vii. Apply soft skills in the governance of public entities.
- viii. Discuss different leadership styles and traits and their relative merits and demerits.
- ix. Undertake value-based leadership in the public sector.
- x. Establish and manage strategic partnerships and collaborations in the public sector.
- xi. Discuss the legal, regulatory and theoretical foundations of ethics and governance in the public sector.

No.	Learning Outcome	Topic	Sub-topics	Weight	Learning Hours	Credits
1.	Explain the principles and importance of corporate governance in the public sector	Introduction to corporate governance in the public sector environment	1.1 Overview of corporate governance in the public sector 1.2 Principles of corporate governance 1.3 Importance of corporate governance in the public sector 1.4 Impact of good governance on society and the economy 1.5 Challenges facing corporate governance in the public sector	9.1%	17	1.7

2.	Describe the procedure for the appointment and the role of board members in the governance of public entities	Appointment and the role of board members in corporate governance in the public sector	<p>2.1 Procedure for the appointment of board and council members in the public sector in Kenya</p> <p>2.2 Types of boards in public sector organisations</p> <p>2.3 Roles and duties of the board/council in the management of public institutions</p> <p>2.4 Individual director responsibilities</p> <p>2.5 Characteristics of an effective board in a public institution</p> <p>2.6 Management of board responsibilities in case of mergers and acquisitions in public sector institutions</p>	9.1%	17	1.7
3.	Explain the roles of different stakeholders in the governance of public entities	Roles of various stakeholders in corporate governance in the public Sector	<p>3.1 Stakeholders' management in the public sector</p> <p>3.2 Investors</p> <p>3.3 Chief executive officers</p> <p>3.4 Employees</p> <p>3.5 Auditors and compliance agencies</p> <p>3.6 Human resource professionals</p> <p>3.7 Legal professionals</p>	9.1%	17	1.7

4.	Discuss the challenges affecting corporate governance in the public sector	Challenges affecting corporate governance and strategies to enhance corporate governance	<p>4.1 Ethical issues</p> <p>4.2 Internal and external pressure</p> <p>4.3 Risk management and mitigation</p> <p>4.4 Inaccurate data reporting and disclosures</p> <p>4.5 Review of case studies involving ethical dilemmas</p> <p>4.6 Role played by the Ethics and Anti-Corruption Commission (EACC), Office of the Director of Public Prosecutions (ODPP), Office of the Auditor General (OAG), Office of the Ombudsman, the National Police Service (NPS) etc</p>	9.1%	17	1.7
5.	Describe different financial crimes that can be committed in a public sector environment	Financial crimes in a public sector environment	<p>5.1 Corruption in the public service</p> <p>5.2 Types of corruption and ways to prevent it</p> <p>5.3 The fraud triangle</p> <p>5.4 Setting up an institutional framework against corruption</p> <p>5.5 Role of forensic auditing in preventing and detecting fraud and corruption</p>	9.1%	17	1.7

6.	Apply corporate governance to various operations of the public sector	Application of corporate governance in various sectors of the public service	6.1 Importance of audits – how, why and when to conduct audits 6.2 Data – How to derive, interpret, manage and write reports 6.3 Budgets – how to utilise budgets effectively 6.4 Media – How to use media to advocate value-driven governance	9.1%	17	1.7
7.	Apply soft skills in the governance of public entities	Soft skills for corporate governance in the public sector	7.1 Building accountability and responsibility 7.2 Maintaining transparency and openness 7.3 Fostering decentralisation and devolution	9.1%	17	1.7
8.	Discuss different leadership styles and traits and their relative merits and demerits.	Leadership styles and traits	8.1 Comparison between leadership and management 8.2 Characteristics of a public sector leader 8.3 Leadership styles, their merits and demerits 8.4 Turning leadership theory into practical leadership for the public sector	9.1%	17	1.7

9.	Undertake value-based leadership in the public sector	Value-based leadership in the public sector	<p>9.1 Introduction to and relevance of value-based leadership in public institutions</p> <p>9.2 Principles, characteristics and the role of value-based leaders</p> <p>9.3 The emerging significance of value-based leadership</p> <p>9.4 Transforming public sector organisations through value-based leadership</p> <p>9.5 Strategic leadership</p>	9.1%	17	1.7
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10.	Establish and manage strategic partnerships and collaborations in the public sector	Strategic partnerships and collaborations	10.1 Official communications rules and guidelines in strategic partnerships 10.2 Rationale for strategic partnerships 10.3 Forms of strategic partnerships and collaborations 10.4 Etiquette and protocol guidelines 10.5 Rules of good etiquette in the public sector 10.6 Etiquette in the communication process on telephone, virtual meetings, Emails among others 10.7 The order of precedence on matters of protocol 10.8 Official form of address 10.9 Seating arrangements in cars, aeroplanes, offices and in public	9.1%	17	1.7
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11.	Discuss the legal, regulatory and theoretical foundations of ethics and governance in the public sector	Legal and other regulatory foundations of ethics and governance	11.1 Normative theories of ethics 11.2 Managerial and organisational ethics 11.3 Overview of the Constitution of Kenya 2010 on governance in public institutions 11.4 The Ethics and Anti-Corruption Commission Act of 2011 11.5 The State Corporation Act in Kenya 11.6 Overview of the Mwongozo Code 11.7 Ethics and the Professional Code of Conduct for public leaders	9%	16	1.6
	Total			100%	186	18.6

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

1. B. Ciulla, J. (2014). Ethics, the Heart of Leadership (Vol. 3). Bloomsbury Publishing US.
2. Boaks, J., & P. Levine, M. (2015). Leadership and Ethics (Vol. 1). Bloomsbury Publishing UK.

3. Simpson, J., & R Taylor, J. (2013). *Corporate Governance Ethics and CSR* (Vol. 1). Kogan Page.
4. Hicks Midanek, D. (2018). *The Governance Revolution* (Vol. 1). De Gruyter.
5. Bhaskara Rao, N. (2013). *Good Governance* (Vol. 1). SAGE Publications India.
6. Nordberg, D. (2010). *Corporate Governance* (Vol. 1). SAGE Publications.
7. Fullan, M., & Campbell, D. (2019). *The Governance Core* (Vol. 1). SAGE Publications US.
8. Ethics and Anti-Corruption Commission Act of 2011

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.

PFM 25: Integrated Case Study

Subject description/Learning objective

The aim of this subject is to provide the learner with the knowledge and skills required to analyse a real-life scenario and prescribe workable and practical solutions to the problem at hand. The learners will be expected to harness the knowledge they have accumulated in the five (5) subjects in module one and four (4) subjects in module two to suggest practical solutions to problems. In addition, the learner will be expected to utilise statistical analytical tools as well as data analytics to come up with various position and policy papers to aid in decision making in government.

Specific learning objectives

By the end of this subject, the learner should be able to:

- i. Analyse a case study and pick the relevant/salient matters/points.
- ii. Relate the relevant issues/points to the knowledge already obtained.
- iii. Suggest practical solutions to any problems identified
- iv. Develop various types of government policy documents such as sessional papers, blueprints and cabinet memos.

Contents

Case study content

All content covered in PFM 11, PFM 12, PFM 13, PFM 14, PFM 15, PFM 21, PFM 22, PFM 23 and PFM 24.

Statistical analysis content

Counting, probability, probability distributions; sampling distributions; estimation and hypothesis testing; scatter diagrams; ANOVA and Chi-square; Imputation techniques; Data Cleaning; Correlation and Regression.

Data analysis content

Importance of data analytics; types of data analytics; Descriptive analytics; diagnostic analytics; predictive analytics; prescriptive analytics; data visualisation; data types; measures of central tendency; measures of dispersion; skewness and kurtosis; box plot; descriptive statistics; sampling funnel; sampling variation; central limit theorem; confidence level.

Output expected from statistical and data analysis

Circulars; Blueprints; Policy papers; Sessional papers; Cabinet memos

Learning Hours: 85

Credits: 8.5

Methodology

- i. Interactive lectures
- ii. Group discussions and presentations
- iii. Practicals
- iv. Role-plays
- v. Simulations
- vi. Field visits
- vii. Case-studies
- viii. Workshops and presentations

Resources/Reading materials

All the resources/reading materials relevant to all the subjects in **Module One** and **Module Two**.

Assessment/Examination Structure

Five (5) compulsory long response questions to test the learner's comprehension of all the topics. Each question to carry 20%, hence, total possible marks=100%.



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