



REPUBLIC OF KENYA



# COUNCIL OF LEGAL EDUCATION

# REVENUE POLICY

2024



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## FOREWORD

The Council of Legal Education (CLE) is a body corporate established under the Legal Education Act Cap. 16B Laws of Kenya. CLE is entrusted with the mandate of regulating, supervising, and licensing legal education programs and providers in Kenya, setting standards for curriculum and modular instruction, monitoring and evaluating legal education providers and programs, and advising the Government on matters relating to legal education. The Council also administers the Advocates Training Program examination for purposes of admission to the Roll of Advocates in Kenya.

Council of Legal Education's main streams of revenue are Government transfers, which are classified as revenue from Non-Exchange transactions and amounts received from ATP Students, applications for accreditation and licensing fees, and foreign equation application fees, classified as revenue from Exchange transactions.

It is therefore important that CLE prepares a Policy to guide the management of its revenue sources and how to recognize the same in the Council's books. This Policy is designed to ensure a uniform understanding of revenue.

Implementation of this Policy will ensure that CLE revenue is received and recorded in accordance with the Laws of Kenya, International Financial Standards, and Generally Accepted Accounting Principles. I call upon all the stakeholders both internal and external to fully support the implementation of this policy for the mutual benefit.

A handwritten signature in blue ink, appearing to read 'Collins Odote', written over a light blue background.

**Prof. Collins Odote,**  
**Chairperson**  
**COUNCIL OF LEGAL EDUCATION**



## ACKNOWLEDGMENT

The development of this Revenue Policy underscores the crucial role that the Council and Management play in ensuring efficient service delivery to our stakeholders. The policy establishes a framework that outlines CLE's revenue classes, which will be integral in formulating strategies for the optimal collection, allocation, and maintenance of all budgeted amounts.

Management is committed to maintaining clear communication with stakeholders regarding the policy, including incentives and penalties for the timely collection of revenues, how these revenues will be utilized, how the challenges in revenue collection are addressed, and procedures for managing unutilized receipts, particularly during budget reductions.

I take this opportunity to express my gratitude to all the stakeholders who contributed to the development of this policy. A special acknowledgment goes to the Council for leading this critical initiative, and to CLE staff, especially the Finance and Accounts Division, for their dedicated efforts to have this Policy in place.

A handwritten signature in blue ink, appearing to read 'Jennifer Gitiri', with a stylized flourish at the end.

**Ms. Jennifer Gitiri, HSC**  
**Ag. SECRETARY/CEO**  
**COUNCIL OF LEGAL EDUCATION**

## APPROVAL OF REVENUE POLICY

This Revenue Policy was duly adopted and approved by the Council in its meeting held on the *10<sup>th</sup>* day of *January* 2025.

This Policy shall be reviewed as and when necessary. All amendments will be communicated in writing using the amendment sheet below. This will ensure that the Revenue Policy remains consistent with the CLE's Strategic direction and mandate.



Chairperson  
Council of Legal Education



Ag. Secretary/Chief Executive Officer  
Council of Legal Education



## APPROVAL OF REVENUE POLICY

Issue/Revision No	Subject of Amendments	Reviewed By (Signature)	Review Authorized By (Signature)	Date



## ABBREVIATIONS AND ACRONYMS

<b>AIA</b>	Appropriation in Aid
<b>CEO</b>	Chief Executive Officer
<b>CLE</b>	Council of Legal Education
<b>GoK</b>	Government of Kenya
<b>HOFA</b>	Head of Finance & Accounts
<b>IFRS</b>	International Financial Reporting Standards
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>SAGA</b>	Semi-Autonomous Government Agency



## DEFINITION OF TERMS

**Non-exchange transaction** an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

**Exchange transaction** an agreement between two or more parties that denotes the exchange of like-value items between the parties of the contract. This type of contract can be used for the exchange of goods for money or to trade items of like value between the parties.



## 1. BACKGROUND MANDATE AND GENERAL PROVISIONS

### 1.1 Background

The Council of Legal Education is a State Corporation under the Office of the Attorney General. Its ultimate Parent is the Government of Kenya. The Council's budget as approved by the National Treasury is made of revenue transferred from the Government and revenue from the allowed collection of appropriation in aid (AIA) to supplement the Government transfer.

### 1.2 The Mandate

The mandate of the Council is outlined in the Legal Education Act CAP 16B Laws of Kenya as follows: -

- 1) Regulate legal education and training in Kenya offered by legal education providers;
- 2) License legal education providers;
- 3) Supervise Legal education providers;
- 4) Advise the Government on matters relating to legal education and training;
- 5) Recognise and approve qualifications obtained outside Kenya for purposes of admission to the roll; and
- 6) Administer Advocates Training programme examination

### 1.3 Governance Status

Council of Legal Education is a state corporation created under the State Corporation Act Cap 446. The Council of Legal Education was operationalized as an autonomous entity following the enactment of the Legal Education Act, Cap. 16B Laws of Kenya. The current organizational structure of the Council can be broadly categorized into two tiers: Council and Management. The Council is headed by a chairperson appointed by the President.

Management of CLE is headed by the Chief Executive Officer who is also secretary to the Council. The management of CLE is structured from the office of CEO to the various, Directorates, Departments, Divisions, Sections, and Units. The CEO is responsible for the day-to-day operations of the CLE.

## 1. BACKGROUND MANDATE AND GENERAL PROVISIONS

### 1.4 Vision

“Innovative legal professionals transforming society.”

### 1.5 Mission

“To ensure quality legal education through responsive regulation and administration of Bar examination.”

### 1.6 Core Values

The Core Values of the Council are;

- (a) Accountability: We operate openly and are responsible for our actions in our undertakings.
- (b) Excellence: We aim to be the best and produce high-quality results in everything we do.
- (c) Integrity: We will do the right things all the time, and our actions will be based on honesty and strong moral principles.
- (d) Inclusiveness: We will foster a culture of belonging and always integrate diverse perspectives and experiences in everyday practices while recognizing and promoting diversity.
- (e) Innovation: The execution of our mandate is driven by the desire to craft fitting and creative solutions to current and future challenges.

### 1.7 The Rationale

- a. To comply with the Constitution
- b. To comply with State Corporation Act cap 446
- c. To comply with PFMA, 2012 and Regulations 2015.
- d. To comply with guidelines on Asset Management in the Public Sector, 2020 and other prevailing Government of Kenya and Council Policies

### 1.8 Objectives and this Policy

The objective of this Policy is to:

- I. Ensure accurate recording and management of all revenue streams.
- II. Maintain robust controls over receivables to ensure timely collection.

## 1. BACKGROUND MANDATE AND GENERAL PROVISIONS

### 1.9 Responsibility

The Finance & Accounts Division is responsible for implementing revenue and receivable policies and procedures.

### 1.10 Specific roles include:

- Revenue Forecasting
- Budgeting and Financial Planning
- Revenue Recognition
- Investment and Funding Decisions
- Accounts Receivable Management
- Stakeholder Communication

### 1.11 Scope

The Policy shall be applied across CLE to assist in revenue recognition and reporting. It will apply to all aspects of revenue management of CLE related to;

- a. Revenue streams;
- b. Collection of revenue;
- c. Recording of revenue.

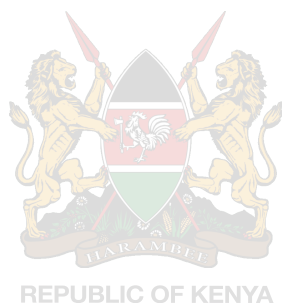
### 1.12 General Provisions

- 1.12.1 This policy has been developed to support service delivery, commitments and obligations of CLE to the targeted beneficiaries.
- 1.12.2 Unless otherwise expressly provided, employees of CLE shall be required to observe the provisions provided in this policy.
- 1.12.3 The policy shall be read in conjunction with the Constitution of Kenya, relevant Laws guiding the management of employees and Government policy guidelines released from time to time. The manual shall also be read with other approved procedural manuals relating to specific administrative functions of the Council which forms part of the management processes.
- 1.12.4 The policy is not exhaustive hence any new written provisions, guidelines, directives, circulars, or memos from the government shall be deemed as an update.

### 1.13 Interpretation and Enforcement

The policy was prepared in consideration of the following Laws and regulations

- a. The Constitution of Kenya, 2010;
- b. Legal Notice No. 147 of 2015;
- c. The Land Act, 2021;
- d. Public Finance Management Act, 2012;
- e. Public Audit Act, 2015;
- f. Public Procurement and Asset Disposal Act, 2015;
- g. Public Officer Ethics Act 2003;
- h. Council of Legal Education CLE, Internal Control Systems;
- i. CLE Operations Manuals;
- j. CLE notices, circulars, and instructions currently in operation;
- k. International Public Sector Accounting Standards (IPSAS);
- l. Legal Education Act, CAP 16B of the Laws of Kenya
- m. General Guidelines on Asset and Liability Management in the Publish Sector, 2020 by the National Treasury.



## 2. CLASSIFICATION OF REVENUE

CLE shall classify revenue into:

- Non-Exchange Transactions.
- Exchange Transactions.

### 2.1 Revenue from Non-Exchange Transactions

2.1.1 Revenue from non-exchange transactions arises when CLE accrues value, either in cash or kind, from the government or other entities, without an obligation to provide a commensurate value in return. This can include, for example, unconditional grants provided by the government to support the CLE initiatives, resources received as donations from other entities or individuals, and assistance in kind, such as the provision of equipment or services that aid CLE in fulfilling its service delivery objectives.

### 2.2 Revenues from Exchange Transactions

2.2.1 Revenue from exchange transactions involves CLE providing services levies fees for services rendered as per the Legal Education Act, 2012 and Legal Education (Accreditation and Quality Assurance Regulation 2016) or sale of goods and receiving payment in return. This encompasses:

- 2.1.1.1 Accreditation fees, charged for accreditation and licensing of legal education providers.
- 2.1.1.2 Fees for equating foreign qualifications, ensuring international qualifications meet local standards
- 2.1.1.3 Examination fees, collected from candidates taking the Advocates Training Program professional examination
- 2.1.1.4 Re-sit fees for those who need to retake exams
- 2.1.1.4 Charges for re-marking.
- 2.1.1.5 Sale of goods
- 2.1.1.6 Interest income.

### 3. GENERAL GUIDELINES ON ACCOUNTING FOR REVENUE

#### 3.1 General Guidelines on Accounting for Revenues

- 3.1.1 CLE shall identify the binding agreement with a customer: This involves the confirmation and acknowledgment of agreements that create enforceable rights and obligations.
- 3.1.2 CLE shall identify the distinct Compliance obligations within the contract: Each promise to transfer a good or service to the customer must be clearly defined and recognized as a distinct Compliance obligation.
- 3.1.3 CLE shall determine the transaction Consideration: This is the total amount of consideration expected to be entitled in exchange for transferring the promised goods or services to the customer.
- 3.1.4 CLE shall allocate the transaction consideration to the compliance obligations: The transaction price should be distributed among each distinct performance obligation, based on the standalone selling prices of the goods or services.
- 3.1.5 CLE shall recognize revenue when (or as) compliance obligations are satisfied: Revenue recognition occurs as CLE fulfills each compliance obligation, corresponding to the transfer of control of goods or services to the customer.

#### 3.2 Accounting for Revenue from Non-Exchange Transactions

##### 3.2.1 Transfer from other government entities

- 3.2.1.1 Transfers shall be requisitioned in writing to the Office of the Attorney General
- 3.1.5.1 The transfers shall be recognized on receipt of the funds or when the transferring entity gives a written undertaking to transfer the funds to CLE.
- 3.1.5.2 Revenue shall be received in CLE's designated bank account
- 3.1.5.3 The revenue shall be receipted in the books of accounts, and a written acknowledgment shall be sent to the transferring entity by CLE;
- 3.1.5.4 A report indicating the budgeted revenue and actual amounts received shall be prepared every quarter by CLE;

### 3. GENERAL GUIDELINES ON ACCOUNTING FOR REVENUE

- 3.1.5.5 The Head of Finance and Accounts shall prepare a reconciliation statement on inter-entity transfers at the end of each reporting period for CLE.

#### 3.2.2 Donations and gifts

- 3.2.2.1 CLE shall identify and evaluate all donations and gifts in kind, ensuring alignment with the CLE's mission and compliance with applicable laws and regulations.
- 3.2.2.1 CLE shall promptly acknowledge and accept donations that meet established criteria;
- 3.2.2.3 Revenue from donations shall be recorded in the books of accounts, with written acknowledgment sent to the Donor by CLE;
- 3.2.2.4 The Head of Finance and Accounts shall regularly review and reconcile donation records to ensure accuracy and compliance.

#### 3.2.3 Service in Kind

- 3.2.3.1 CLE shall not recognize service in kind in its financial statements but shall disclose it in line with IPSAS 47.

### 3.3 Accounting for Revenue from Exchange Transactions

The following are the revenue from exchange transactions that the Council will apply and recognize;

#### 3.3.1 Rendering of services

##### 3.3.1.1 Accreditation fees

- 3.3.1.1.1 CLE shall identify the binding agreement when a university approaches CLE to seek accreditation and licensing. This agreement shall include enforceable rights and obligations for both parties.
- 3.3.1.1.2 At the inception of the agreement CLE and the applying universities Shall Identify the Compliance Obligation comprising the services promised in the agreement
- 3.3.1.1.3 CLE Shall Determine the Transaction Consideration which shall be the total non-refundable deposit made by the university.

### 3. GENERAL GUIDELINES ON ACCOUNTING FOR REVENUE

- 3.3.1.1.4 CLE Shall Allocate the Transaction Consideration to the Compliance Obligations
- 3.3.1.1.5 CLE Shall Recognize Revenue when the process of accreditation starts and it receives the non-refundable deposit.

#### 3.3.1.2 Equating Foreign Qualification Fees.

- 3.3.1.2.1 CLE shall identify the binding agreement when a client approaches CLE to seek an equation to foreign qualification. This agreement shall include enforceable rights and obligations for both parties.
- 3.3.1.2.2 CLE Shall Determine the Transaction Consideration which shall be the total non-refundable deposit made by the client.
- 3.3.1.2.3 CLE Shall Allocate the Transaction Consideration to the Compliance Obligations
- 3.3.1.2.4 CLE Shall Recognize Revenue When the process of Equating Foreign qualification starts and it receives the non-refundable deposit.

#### 3.3.1.3 Re-marking fee.

- 3.3.1.3.1 CLE shall identify the binding agreement when a student approaches CLE to seek Re-mark. This agreement shall include enforceable rights and obligations for both parties.
- 3.3.1.3.2 At the inception of the agreement CLE and the applying student Shall Identify the Compliance Obligation comprising the services promised in the agreement
- 3.3.1.3.3 CLE shall Determine the Transaction Consideration which shall be the total non-refundable deposit made by the student
- 3.3.1.3.4 CLE shall Allocate the Transaction Consideration to the Compliance Obligations
- 3.3.1.3.5 CLE shall Recognize Revenue When the process of Remarking starts, and it receives the non-refundable remarking fee.

#### 3.3.1.4 Examination and Re-sit Fees.

- 3.3.1.4.1 CLE shall identify the binding agreement when a student approaches

### 3. GENERAL GUIDELINES ON ACCOUNTING FOR REVENUE

CLE to register and sit for an exam. This agreement shall include enforceable rights and obligations for both parties.

- 3.3.1.4.2 At the inception of the agreement CLE and the applying Student shall Identify the Compliance Obligation comprising the services promised in the agreement
- 3.3.1.4.3 CLE shall Determine the Transaction Consideration which shall be the total examination fees payable by the student.
- 3.3.1.4.4 CLE shall Allocate the Transaction Consideration to the Compliance Obligations
- 3.3.1.4.5 CLE shall Recognize Revenue When the student registers and sits for exams.
- 3.1.1.4.6 If the student does not utilize the registration fee within two years and CLE shall expire the registration after that period, the remaining balance of the deferred revenue shall be recognized as revenue at that point as per IFRS 15.

#### 3.3.1.5 Interest/Finance Income

- 3.3.1.5.1 At the inception of a financial instrument, such as a loan or investment, CLE shall record the principal amount as an asset.
- 3.3.1.5.2 CLE shall calculate interest income using the effective interest rate method and recognize it periodically in the statement of financial performance, irrespective of cash receipt.
- 3.3.1.5.3 CLE's interest receivable account shall be increased for interest income earned but not yet received in cash.
- 3.3.1.5.4 When CLE receives interest payment, its cash or bank balances shall be increased, and the corresponding interest receivable account shall be decreased.

#### 3.3.1.6 Sale of Goods

- 3.3.1.6.1 Upon entering into a sales agreement, CLE shall note the contract, but no financial transaction is recorded at this point.

### 3. GENERAL GUIDELINES ON ACCOUNTING FOR REVENUE

- 3.3.1.6.2 When goods are delivered, CLE shall recognize a receivable, indicating the customer's obligation to pay.
- 3.3.1.6.3 CLE shall recognize revenue from the sale of goods in the statement of financial performance when control of the goods is transferred to the customer, typically upon delivery.
- 3.3.1.6.4 Upon receipt of payment, CLE's cash or bank balances are increased, and the corresponding receivable is decreased.

#### 3.3.1.7 Other Incomes

- 3.3.1.7.1 Recognition of other incomes shall be done in line with IPSAS 47.



## 4.RECEIVABLES

Revenue earned but not yet received shall be systematically documented as accounts receivable

### 4.1 Management of receivables

- 4.1.1 The Receivables Management's objective is to ensure that all amounts owed to CLE are thoroughly documented, accounted for, and retrieved promptly when due.
- 4.1.2 The Head of Finance & Accounts, will oversee the prompt collection of accounts receivable balances.
- 4.1.3 An Aging report on the outstanding debtors is to be compiled quarterly.
- 4.1.4 The Head of Finance and Accounts will then examine the report to identify and prioritize the receivable balances scheduled for collection within the current month.
- 4.1.5 Should any significant issues arise concerning the collection of receivables, the CEO is tasked with informing the Council about these debts.



REPUBLIC OF KENYA



## 5. DEBTOR ACCOUNT MANAGEMENT

### 5.1 Debtor Account Management

- 5.1.1 CLE shall establish and maintain a separate account for each debtor, arising from amounts owed due to contractual commitments or other transactions.
- 5.2.2 The Head of Finance and Accounts shall oversee the ongoing maintenance of these debtor accounts. This responsibility includes the periodic generation of an Accounts Receivable (A/R) aging report, which shall provide detailed insights into the status of these accounts.

### 5.2 Handling Uncollectible Debts

- 5.2.1 CLE shall review the list of debtors to determine those for whom the probability of collection is remote or improbable.
- 5.2.2 Debtors shall be considered doubtful when all reasonable efforts made to collect the debt have been carried out and have not yielded results.
- 5.2.3 All uncollectible debts shall be promptly escalated to the CEO and the Council. This process is crucial for obtaining recommendations and deciding on further actions to manage these debts effectively.
- 5.2.4 CLE shall make specific provisions for these outstanding debts and recognize them in the books of accounts.
- 5.2.5 The measurement basis for the provision for bad debts shall be based on the consideration provided when the revenue was recognized in the books of CLE.
- 5.2.6 The CEO with the approval of Council shall write off debts up to Kshs 100,000 within the provision of the prevailing Government Guidelines. Any amount above Kshs 100,000 will require approval from the Cabinet Secretary in charge of Finance.

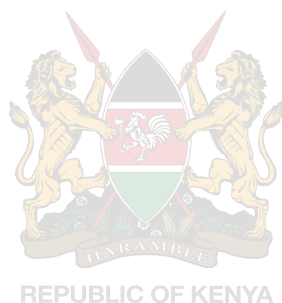
### 5.3 Provision for Bad & Doubtful Debts

- 5.3.1 CLE shall create a specific provision to cover potential losses as per Article 149 of PFMR 2015) from uncollectible accounts.

## 6. PREPAYMENT MANAGEMENT

### 6.1 Prepayment Management

- 6.1.1 CLE shall keep an accurate record of all client deposits and advance payments for goods or services in the form of a prepayment's ledger.
- 6.1.2 This ledger will be routinely updated each month to accurately reflect any client deposits and advance payments received.
- 6.1.3 Additionally, a comprehensive schedule detailing all client deposits and advance payments will be systematically reconciled with the general ledger on a quarterly basis.
- 6.1.4 Every Quarter, a report about the advance payments made by customers shall be put together and given to the Head of Finance and Accounts by the 15<sup>th</sup> of the subsequent month.
- 6.1.5 Reasonable efforts should be made to ascertain the basis and nature of long outstanding advance payments, prepayments outstanding after lapsing of the time for which reasonable purpose has not been established, shall be closed and the money either refunded back to the customer or handed over to the authority responsible for unclaimed financial assets.
- 6.1.6 Prepaid deposit amounts held in CLE remaining unclaimed for a period of 5 years or more shall be dealt with in accordance with PFM Regulations 106 with a record of funds transferred, dates of transfer as well as acknowledgements of the amounts filed and kept in safe custody.



## 7. INTERNAL CONTROLS

### 7.1 Internal controls

- 7.1.1 All revenue transactions shall be properly authorized by designated personnel before being processed.
- 7.1.2 Duties related to revenue and receivables management shall be segregated among different employees to reduce the risk of errors or fraud.
- 7.1.3 Access to revenue and receivable records shall be limited to authorized personnel.
- 7.1.4 All revenue and receivable transactions shall be supported by proper documentation and records must be maintained in accordance with the prevailing Government Guidelines.
- 7.1.5 Reconciliations of receivables shall be performed periodically to ensure that balances are accurate and that any discrepancies are investigated and resolved promptly.
- 7.1.6 Regular reports on the status of receivables, including aging analysis, shall be prepared and reviewed by management.
- 7.1.7 Management shall regularly monitor compliance with this policy and the effectiveness of internal controls in managing revenue and receivables.

## 8. COMMENCEMENT

This policy shall take effect upon adoption and approval by the Council.

## 9. IMPLEMENTATION, MONITORING AND EVALUATION

The finance and accounts division shall regularly monitor the implementation of this policy. Evaluation will be undertaken by the relevant division to establish the effectiveness of this policy periodically.

## 10. COMPLIANCE WITH THE POLICY

CLE staff and stakeholders shall be expected to comply with the provisions of this Policy. Failure to comply shall be subject to disciplinary measures per the CLE's Human Resource Manual.

## 11.AMENDMENTS/REVIEW

This Policy will be reviewed to incorporate changes in the fees charged for various services as and when the need arises to enhance its efficiency and effectiveness.

Changes to the Policy in the following manner;

- i. Any member of staff may initiate changes to the Policy by submitting written suggestions to the HOFA.
- ii. All proposed changes must be submitted to the CEO for approval. Any changes made by the CEO to the Policy shall be brought to the attention of the Council for final approval.
- iii. Once amendments are approved, the CEO shall ensure they are implemented by issuing revisions to the Policy and ensuring dissemination of the approved amendments.





REPUBLIC OF KENYA



## COUNCIL OF LEGAL EDUCATION



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