

THE PROFESSIONAL

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Message from The Chairman

Greetings from The Association of Professional Societies in East Africa (APSEA)

My vision for our Association is centered on four key pillars: empowerment, innovation, inclusivity, and growth.

Firstly, empowerment is crucial for the success of our stakeholders. I believe in fostering an environment where every member feels empowered to contribute their unique perspectives, ideas, and expertise. By providing platforms and resources for skill development, mentorship programs, and knowledge sharing, we can empower our members to reach their full potential.

Secondly, innovation will be at the heart of our association's journey. Agility is another vital aspect of our leadership vision. We must embrace change and actively seek innovative solutions to address the ever-changing needs of our members. In today's fast-paced world, we must be nimble and adaptable. By fostering and promoting a culture that encourages creativity, innovation, experimentation, and learning from both successes and failures and encouraging out-of-the-box thinking, and promoting interdisciplinary collaborations, we can pave the way for groundbreaking advancements within our association. By embracing change and taking calculated risks, we can seize emerging opportunities and navigate through any obstacles that come our way.

Thirdly, inclusivity is a core value that I hold dear. Collaboration lies at the heart of success. I firmly believe in creating a diverse and inclusive association where every stakeholder feels welcome, respected, and valued. We can harness the collective wisdom and talents of our members. Together, we can identify new opportunities, address challenges, and drive transformative change. I am committed to creating an environment where everyone's voice is heard and respected, regardless of their position or background. By actively promoting diversity in our leadership, committees, and decision-making processes, we can ensure that a wide range of perspectives is represented. Together, we will build an association that celebrates our differences and leverages them as strengths.

Lastly, growth will be a key focus of my leadership. I am committed to driving sustainable growth for our association and its stakeholders. This encompasses not only financial growth but also personal and professional growth for each member. By fostering strategic partnerships, exploring new avenues for collaboration, and providing opportunities for professional development, we can create an environment that facilitates individual and collective growth.

I am dedicated to promoting sustainable practices, fostering diversity and inclusion, and giving back to the communities in which we operate. Together, we can make a meaningful difference in the lives of others and leave a lasting legacy. As we move forward, I invite each and every one of you to join me on this journey. Together, let us write the next chapter of our Association's success story. I value your insights, your commitment, and your passion. I am confident that with our collective efforts, we can achieve greatness and create a brighter future for all.

Thank you once again for your unwavering support, trust, and dedication. I look forward to working closely with each and every one of you to realize our collective aspirations and lead our Association to new heights.

Prof. Nicholas K. Letting'
PhD, EBS, HSC, FFA, FCPA, FCS, FKIM, MIHRM and MIOd
Chairman, Association of Professional Societies in East Africa (APSEA).



Prof. Nicholas K. Letting',
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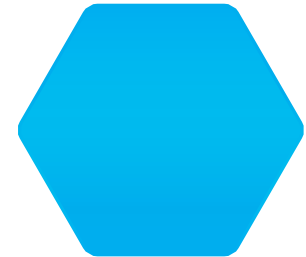
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HRM MANAGEMENT

APPLICATION OF HUMAN RESOURCE MANAGEMENT PRACTICES BY SMALL AND MEDIUM ENTERPRISES OWNERS IN KENYA.

Abstract

Objective:

The purpose of the study was to examine the application of human resource management (HRM) practices by Small and Medium Enterprise (SMEs) owners in Kenya, particularly in the context of managing their workforce.

Problem statement:

In today's economic paradigm characterized by speed, innovation, short cycle times, and customer satisfaction, modern human resource practices have become crucial for organizations to gain a competitive edge. Successful companies are adopting these practices to remain competitive, as studies have shown their positive impact on organizational performance and competitiveness.

In particular, for small businesses heavily reliant on their employees, ongoing attention to modern human resource management is essential. However, there is a research gap regarding the application of human resource practices

specifically by SME owners in Kenya, which this study aimed to address.

Methodology:

The study adopted a desk research methodology, which involved collecting and collating data from existing resources, rather than conducting field research. The methodology provided access to a wide range of data and information. By utilizing existing resources, the researcher tapped into a vast body of knowledge that has already been compiled by experts in the field.

Key findings/results:

The study revealed that recruitment, selection methods, and rewards had the greatest impact on employee performance within SMEs. The results also indicated that many SME business owners lacked the capacity to implement modern HRM practices effectively.

Recommendations:

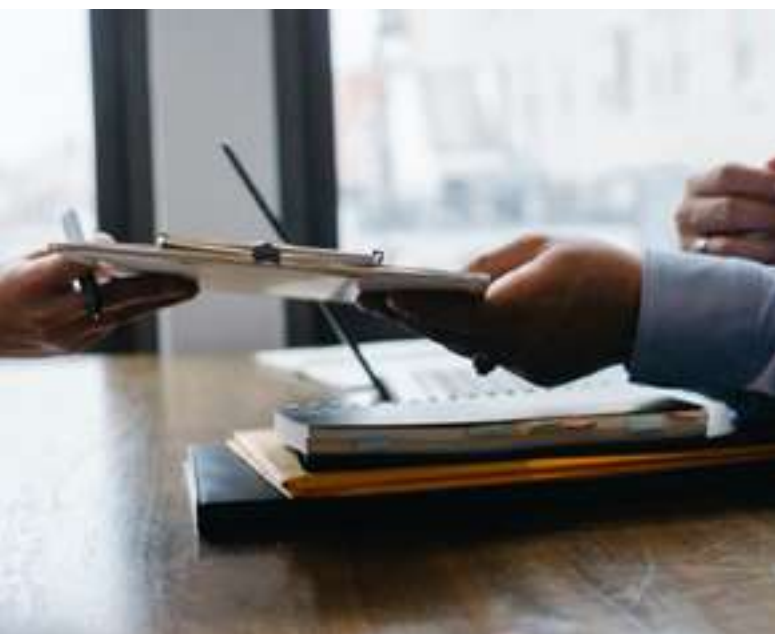
To address this, the study recommended empowering SMEs owners through training or support to consultants to fill the gaps in management skills and knowledge. By empowering SME owners, significant progress can be made in advancing the overall economic empowerment.

Key words: Small and Medium Enterprises (SMEs), practices, practices, HRM.

Introduction

Small and Medium Enterprises (SMEs) play a vital role in the economic development of Kenya. These enterprises are often the backbone of the country's economy, contributing to employment (job) creation, innovation, and poverty reduction. It is on this basis that the Kenya Kwanza regime through the Bottom- Up Economic Transformation Agenda (BETA) recognizes SMEs as a key pillar.

Small enterprises, as defined by Grasmuck (2000), refer to small businesses with specific characteristics. These



enterprises typically have five or fewer employees and require seed capital of no more than \$35,000. They are often represented by a single owner-operator and have a relatively small workforce, usually not exceeding 20 employees. The term “small enterprise” can vary in meaning across different countries and sectors, highlighting the contextual nature of the definition.

The European Union offers another perspective on small enterprises by introducing the concept of micro-enterprises. According to EU criteria, micro-enterprises are characterized by meeting two of the following three criteria:

- Fewer than 10 employees, a balance sheet total below EUR 2 million, and a turnover below EUR 2 million. This definition
- provides a framework for categorizing small businesses based on their size and financial parameters.

It is important to note that the significance and composition of small enterprises can differ between developed and developing countries. In developed countries, micro-enterprises typically represent the smallest segment within the small business sector in terms of size. However, in developing countries, microenterprises make up the majority of the small business sector due to the relative lack of formal sector employment opportunities for economically disadvantaged individuals. In such contexts, micro entrepreneurs often operate microenterprises out of necessity rather than choice, driven by the need to create livelihoods and generate income in the absence of alternative job prospects.

The SME sector in Kenya is diverse, encompassing various industries such as manufacturing, agriculture, retail, services, and technology. It includes micro-enterprises with a few employees to larger SMEs that employ up to 250 individuals. According to the International Trade Centre (ITC), a joint agency of the World Trade

Organization and the United Nations, SMEs contribute over 30% of Kenya's GDP and employ more than 80% of the workforce.

However, despite their significant contribution, SMEs at the grassroots level face numerous challenges that hinder their growth and sustainability. Limited access to credit, inadequate infrastructure, bureaucratic hurdles, and a lack of skilled manpower are among the key challenges faced by these enterprises. Additionally, the dynamic business environment, market competition, and evolving consumer demands further add to the complexity of running grassroots SMEs.

One critical aspect for empowering SMEs at the grassroots level is effective Human Resource Management (HRM). HRM encompasses a range of activities aimed at managing and developing human capital within organizations. In the context of SMEs, HRM plays a crucial role in identifying, attracting, retaining, and developing a competent workforce, optimizing their performance, and ensuring compliance with labor laws and regulations.

While HRM practices may vary across different SMEs, some common areas of focus include recruitment and selection, training and development, performance management, employee engagement, and compliance with employment laws. Tailoring these HRM practices to suit the specific

needs and resources of grassroots SMEs in Kenya is essential for their growth and success.

By implementing effective HRM strategies, grassroots SMEs can enhance their competitiveness, improve productivity, and create a conducive work environment that attracts and retains talent. Moreover, HRM can contribute to building strong organizational cultures, fostering employee loyalty, and nurturing a sense of ownership among the workforce.

The lack of managerial training is a prevalent issue among small and medium enterprises (SMEs), resulting in the adoption of managerial strategies through a trial and error mechanism. Unlike larger corporations that invest in comprehensive managerial training programs, SMEs often operate with limited resources and may overlook the importance of developing their managers' skills and knowledge. As a result, their managerial techniques tend to focus primarily on operational plans, neglecting the formulation of strategic plans for the organization's long-term success.

Furthermore, the managerial techniques employed by SMEs often differ significantly from those followed by global managers. SMEs may lack exposure to international best practices and may not have access to the same resources and networks that larger organizations possess. This disparity can hinder





their ability to compete effectively in a globalized marketplace and adapt to the dynamic and ever-changing business environment.

The consequences of the lack of managerial training and non-standard managerial techniques can be detrimental to SMEs. Managers who have not received adequate training may find it difficult to handle the complex challenges and demands that arise within their enterprises. Without a solid foundation in management practices and techniques, they may find it challenging to make informed decisions, develop effective strategies, and navigate the various aspects of running a successful business.

Moreover, the absence of standardized managerial techniques in line with global standards can limit SMEs' growth potential and hinder their ability to attract investors, partners, and customers. In an increasingly interconnected world, where collaboration and

competitiveness are vital, SMEs that do not align their managerial practices with global standards and trends may face difficulties in establishing credibility and building trust with stakeholders.

To address these challenges, it is crucial for SMEs to recognize the importance of managerial training and development. Investing in the professional development of managers through workshops, seminars, mentoring programs, and relevant educational opportunities can enhance their managerial skills and equip them with the necessary knowledge to tackle the unique challenges faced by SMEs.

Additionally, SMEs can seek external support and partnerships with organizations, such as industry associations, business development centers, or governmental agencies, that provide managerial training and guidance specifically tailored to the needs of SMEs. Collaborating with experienced mentors or consultants who specialize in SME management

can offer valuable insights and help SME managers adopt globally recognized managerial techniques.

By addressing the lack of managerial training and adopting standardized managerial techniques, SMEs can enhance their competitiveness, improve their strategic planning, and effectively overcome the challenges they face. Equipping managers with the necessary skills and knowledge will not only benefit the individual managers but also contribute to the overall success and sustainability of SMEs, enabling them to thrive in a dynamic and competitive business environment.

To support grassroots SMEs in Kenya, it is crucial to identify and share best practices, provide access to HRM expertise, and create opportunities for collaboration and networking. Stakeholders, including government agencies, industry associations, and business support organizations, can play a vital role in creating an enabling environment for SMEs by offering capacity-

building programs, mentorship, financial support, and simplified regulatory frameworks.

This article aimed to showcase the crucial role of effective human resource management (HRM) in empowering Small and Medium Enterprises (SMEs). Taking a grassroots perspective, it provides practical insights and strategies to help SMEs enhance their HRM practices. By addressing challenges in talent acquisition, employee development, performance management, and organizational culture, SMEs can unlock the potential of their workforce, improve performance, achieve sustainable growth and more importantly assist the government agenda.

Literature Review

Human resource management encompasses various practices that organizations employ to effectively manage their workforce. Some of the key practices include recruitment and selection, training, performance appraisal, and employee rewards.

Recruitment encompasses a range of organizational activities that impact the quantity and quality of individuals who apply for a position, as well as influence applicants' decisions regarding job offers. These activities include selecting the recruitment process, creating compelling recruitment advertisements, and determining the allocated budget for the process (Gatewood, Field, & Barrick, 2010). The recruitment process starts with careful planning, followed by the selection of suitable recruitment methods such as advertising, employee referrals, private employment agencies, or college recruiting. Effective recruitment planning and execution have been linked to enhanced employee performance (Dessler, 2011).

Selection is the process of identifying individuals,



among the applicants, who are most likely to meet the organization's requirements (Cole, 2004). Its primary objective is to predict the performance of job applicants if they are hired, while also ensuring fair differentiation between successful and unsuccessful candidates (Agarwala, 2007). The selection process typically involves several standardized stages, such as initial screening, completion of application forms, employment tests, interviews, background investigations and checks through references, conditional job offers, and, depending on the nature of the job, physical/medical examinations, ultimately leading to a permanent job offer (Decenzo and Robbins, 2001).

Training is a deliberate and systematic process that aims to modify behavior through learning events, programs, and instruction. Its purpose is to equip individuals with the necessary knowledge, skills, and competencies to perform the work effectively (Armstrong, 2006). The ultimate goal of training is to create a lasting impact that extends beyond the training itself (Clardy, 2005). Effective training involves providing relevant and practical information to participants, enabling them to develop skills and behavior that can be applied in their work environment (Blanchard and Thaker, 2007). This transfer of training results in improved work performance and competence as employees apply the acquired skills and knowledge. However, in SMEs, the development of training procedures and policies may be lacking, and when training does occur, it may not align with organizational goals, leading to suboptimal outcomes. Therefore,



employee training and development should be a managerial priority in SMEs. Strategic consideration of employees, continuous monitoring, and encouragement of skill and knowledge development are essential for organizational growth and development (Sleezer, 1993).

Performance appraisal plays a crucial role in organizations that aim to gain a competitive advantage through their employees. It involves the ongoing process of managing and evaluating employee behavior and results, contributing to the maintenance of a high-performing workforce (Armstrong, 2006). Performance, in this context, refers to the effective execution of work to achieve desired outcomes (Armstrong, 2010). The purpose of performance appraisal is to assess an employee's past and present performance against established standards, with the aim of developing their potential and meeting organizational expectations (Anthony, Kacmar, & Perrewe, 2006).

Employee rewards encompass the compensation provided to employees for their services rendered to the organization. It comprises direct financial payments, such as wages, salaries, incentives, commissions, allowances, and bonuses, as well as indirect financial payments, which can include overtime pay, retirement benefits, and flexible schedules (Anthony et al., 2006; Dessler, 2008). The level of compensation is typically influenced by factors such as required skills, education level, safety hazards, and degree of responsibility

associated with the job (Dessler, 2008).

Given the labor-intensive nature of SMEs, Human Resource Management (HRM) holds significant importance for these organizations in developing and sustaining a competitive advantage (Huiban and Bouhana, 1998; Flagnagan and Deshpande, 1996). SMEs heavily rely on their workforce, where each individual employee represents a substantial part of the overall workforce (Brand and Bax, 2002). Consequently, the performance of the organization is greatly influenced by the performance of its employees (Bienstock et al., 2003).

Research has shown a correlation between various HRM practices and improved organizational performance, with HRM practices impacting productivity, corporate performance, and financial performance (Astrachan and Kolenko, 1996; Huselid, 1995). Pfeffer (1998) emphasizes the significance of the human factor in driving profits across organizations regardless of their context. Therefore, the implementation of effective HRM practices, including in SMEs, is crucial for achieving and maintaining high performance.

The absence of proper HRM practices has implications for employee performance (Anderson Consulting and Economist Intelligence Unit, 2000). Studies have indicated that effective HRM is a challenge faced by SMEs (Chandler and

McEvoy, 2000). Smaller firms often have ad hoc HR practices (Wagar, 1998). Furthermore, in a study of offshore Chinese businesses, it was highlighted that Chinese small businesses need to adopt modern HRM practices, emphasizing performance-based approaches, to adapt to the increasing competition and complexity of the business environment (Anderson Consulting and Economist Intelligence Unit, 2002). Similarly, implementing modern HRM practices is essential for organizations in developing countries like Kenya to achieve a competitive advantage through their workforce.

Analysis

Importance of Human Resource Management (HRM) for SMEs

Effective Human Resource Management (HRM) plays a crucial role in empowering Small and Medium Enterprises (SMEs) by enhancing their performance, productivity, and overall organizational effectiveness. HRM encompasses a range of practices and strategies aimed at identifying, attracting, developing, motivating, and retaining a talented workforce. In the context of SMEs, which often operate with limited resources and face unique challenges, effective HRM becomes even more critical.

One key aspect of HRM in empowering SMEs is recruitment and selection. By identifying, attracting and hiring skilled individuals who align with the organization's values and goals,

By identifying, attracting and hiring skilled individuals who align with the organization's values and goals, SMEs can build a capable and dedicated workforce.

SMEs can build a capable and dedicated workforce. Identifying job requirements and competencies, utilizing effective selection methods, and making informed hiring decisions contribute to the success of SMEs.

Training and development programs are another vital component of HRM in SMEs. These initiatives enhance employee skills, knowledge, and capabilities, allowing them to perform their roles more effectively. By investing in training, SMEs can bridge skill gaps, promote continuous learning, and foster a culture of growth and development. This, in turn, boosts employee morale, engagement, and job satisfaction.

Performance management practices are essential for aligning employee goals with organizational objectives. Setting clear performance goals, establishing metrics, and implementing performance appraisal systems enable SMEs to evaluate and recognize employee contributions. Feedback and recognition mechanisms help motivate employees, improve performance, and foster a performance-driven culture within the organization.

Employee engagement and motivation are critical factors in empowering SMEs. Creating a positive work environment that promotes open communication, collaboration, and employee involvement can enhance employee satisfaction and commitment. Empowering employees by delegating responsibilities, providing

autonomy, and involving them in decision-making processes leads to higher job satisfaction and greater dedication to the organization's success.

Workforce planning and succession management are vital for SMEs to ensure continuity and future growth. By forecasting HR needs, identifying potential successors for key positions, and implementing talent retention strategies, SMEs can mitigate risks associated with talent shortages and leadership transitions. This enables them to build a robust talent pipeline and sustain long-term success.

Compliance with labor laws, international best practices and ethical considerations is another aspect of effective HRM. SMEs must ensure compliance with employment regulations, including fair labor practices, non-discrimination, and workplace safety. Adhering to ethical standards in HRM practices helps build trust and credibility, both internally among employees and externally with customers, suppliers, and other stakeholders.

Overcoming HR Challenges in Kenyan SMEs

Small and Medium Enterprises (SMEs) in Kenya encounter various challenges in talent acquisition, employee development, performance management, and organizational culture. Firstly, talent acquisition poses a significant hurdle for SMEs, primarily due to limited resources and competition with larger firms.



SMEs often struggle to attract and retain top talent, as they may be unable to offer competitive compensation packages or comprehensive benefits. Additionally, limited brand recognition and a lack of effective recruitment strategies further hinder the ability of SMEs to attract skilled individuals who are in high demand.

Secondly, employee development is a challenge faced by SMEs in Kenya. Limited training budgets and a lack of structured development programs can hinder the growth and skill enhancement of employees. SMEs may struggle to provide regular and formal training opportunities, leading to a potential skills gap within the organization.

Without sufficient investment in employee development, SMEs may find it difficult to enhance employee capabilities and keep up with industry trends and advancements.

Performance management is another area where SMEs face challenges. Due to limited resources and time constraints, SMEs may not have well-defined performance management systems in place. This can result in ineffective goal setting, lack of regular feedback, and limited opportunities for performance management, evaluation and recognition. Without a robust performance management framework, SMEs may struggle to motivate and engage employees, hindering overall productivity and growth.

Lastly, organizational culture can be a challenge for SMEs in Kenya. Establishing a positive and inclusive work culture requires intentional efforts, which SMEs may find challenging due to their limited size and resources. SMEs may face difficulties in fostering a supportive and collaborative environment, particularly if there is a lack of effective communication channels, employee involvement in decision-making, and opportunities for open dialogue. A weak organizational culture can impact employee morale, job satisfaction, and ultimately hinder the overall performance of the SME.

To address these challenges, SMEs in Kenya can adopt various strategies. Firstly, they can focus on employer branding and showcasing their unique value proposition to attract top talent. Investing in targeted recruitment efforts and leveraging social media platforms can help SMEs enhance their visibility and attract candidates who align with their organizational values.

Secondly, SMEs can explore cost-effective employee development initiatives such as on-the-job training, mentorship programs, and online learning platforms. By identifying employees' developmental needs and providing opportunities for growth, SMEs can enhance their workforce's skills and knowledge.



Thirdly, implementing a structured performance management system that includes goal setting, regular feedback, and recognition can help SMEs enhance employee performance and engagement. Setting clear performance expectations and providing timely feedback can contribute to a more motivated and productive workforce.

SMEs should prioritize creating a positive organizational culture by promoting open communication, employee involvement, and a supportive work environment. Encouraging teamwork, recognizing and rewarding employee contributions, and fostering a sense of belonging can help cultivate a strong and inclusive culture within the SME.

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EMPOWERING PEOPLE THROUGH TRAINING PROGRAMS & SUPPORT FROM CONSULTANTS CAN CONTRIBUTE TO ECONOMIC EMPOWERMENT OF SMES IN KENYA.



Conclusion.

In conclusion, effective human resource management (HRM) practices are vital for empowering small and medium enterprises (SMEs) in Kenya. By implementing HRM practices such as recruitment, selection, training, performance appraisal, and employee rewards, SMEs can attract and retain talented individuals, enhance their workforce's skills and competencies, and improve overall organizational performance.

However, there is a need to address the existing gaps in HRM knowledge and skills among SME owners. Empowering these owners through training programs and support from consultants can bridge these gaps and contribute to the economic empowerment of SMEs in Kenya.

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LAND USE PLANNING

Impact of land use planning practitioners at the grassroots

“Planning shapes places where people live and work and country, we live in. it plays a key role in supporting the Government’s wider social, environmental and economic objectives and for sustainable communities

Introduction

This paper endeavors to provide increased understanding of the role of Physical and Land Use Planning Practitioners while paying particular attention to their impact at the grassroots.

While the population of professionals in various fields has increased with the expansion of higher education, their contribution at the grassroots has not been explored fully. Physical and Land Use Planning is a professional area which has grown in the recent past due to the increasing recognition that planning is key to socio-economic development at various nested levels.

Despite its importance in shaping the places where people live and work, Physical and Land Use Planning has not been fully embraced in Kenya.

The existing body of knowledge (Kenya's Urban Development Policy, 2007) reveals that only about 30% of the country's urban areas are planned while the rest have grown organically with resultant spatial chaos. The term chaos in the context of urban land use planning refers to a state of disorder.

Mantey and Pokojski (2020) provide examples of spatial chaos in Polish cities whose suburban areas are characterized by scattered buildings as a result of urban sprawl. Spatial chaos are arguably the effects of spontaneous and mass suburbanization and are the opposite of spatial order (Mantey and Pokojski, 2020). In this paper, terms chaos and

anarchy are used interchangeably. Land use conflicts are also common features of unplanned settlements. Chaos or anarchy can therefore be avoided through land use planning.

Due to scarcity of resources, there is a tendency for decision-makers in National and County Governments to give priority to already developed human settlements (with resident population of more than 2000 people) when it comes to Physical and Land Use Planning as opposed to rural markets and their hinterland. These areas thus continue to experience unguided physical planning and development.

Objectives

The main objectives of this paper are to:

- Contribute to increased understanding of physical and land use planning as a professional area
- Provide the legal basis for physical and land Use planning in Kenya
- Elaborate on the impact of Planning Practitioners at the grassroots

Methodology

This paper is based on the author's desktop review of relevant documents, experience as a physical planning officer and consultancy works carried out in different part of the country.

Definition of Concepts

Various concepts related to Physical and Land Use Planning are explained in this section. Shapiro (2001) defines planning as the systematic process of establishing a need and then working out the best way to meet the need, within a strategic framework that enables you to identify, prioritize and determine your operational principles.

Planning means thinking about the future so you can do something today (Shapiro, 2001). Land use planning is the systematic assessment of land and water potential, alternatives for land use and economic and social conditions to select and adopt the best land use options. Its purpose is to select and put into practice those land uses that will best meet the needs of the people while safeguarding resources for the future (Metternicht 2017). Physical planning may be described as the art and science of organizing the use of land and the character of buildings and communication routes to achieve the optimum practicable degree of sustainable environment, economy, convenience, and beauty. The alternative life without planning is "chaos" as shown in *Figure 1, below*.



Figure 1: Kibera Informal Settlement in Nairobi
- an example of chaos associated with lack of planning.

The chaos witnessed in informal settlements is mainly due to competition for limited space, absence of planning standards, failure to adhere to planning standards, ignorance, irrational behavior, lack of basic infrastructure and poverty. The Republic of Kenya (2019) explain land use as the economic functions or utility associated with a specific piece of land such as agriculture, industrialization, residential, transportation, public purpose, recreation, public utility or educational utility. The functions of land use and planning compete for space and it's the core business of the Planner to allocate the available land equitably to ensure development and productivity.

Evolution of the Practice of Land Use Planning

Land Use Planning traditionally adopted a top-down expert-driven approach, to one of land suitability in 1960s to 1970s as reported by Metternicht (2017). However, from 1980s, there was a paradigm shift and the planning of planning started adopting a bottom-up and integrated approach involving experts, decision-makers and ordinary citizens. In his book "Rural Development: Putting the Last First", Robert Chambers (1983) emphasizes the importance of putting those at the grassroots or the periphery at the centre of decision-making on matters that affect them.

The Constitution of Kenya 2010 and other enabling legislations that govern physical and land use planning are very clear about the involvement of citizens during the preparation of physical and land use plans. For instance, section 38(1) of the Physical and Land Use Planning Act (PLUPA) No. 13 of 2019 the County Executive Committee Member (CECM) is required to issue a public notice informing the general public about the intention to prepare a County Spatial Plan (CSP).

Citizen engagement is mandatory during the preparation of all other types of physical and land use plans in the country such as local physical and land use development plans (LPLUDP) as detailed in section 44 of PLUPA and Special Area Plans (Section 52 of PLUPA)

Rationale for Physical and Land Use Planning

As Benjamin Franklin (1790) opines, "Failing to plan is planning to fail". Land is arguably one of the most important factors of production. It's a scarce and inelastic resource but there are several competing uses and ecosystem services as opined by Metternicht (2017). Metternicht (2017) observes further that land use planning can be of great importance with regard to finding a balance among competing and sometimes contradictory uses, while striving to achieve sustainable use options.

The Planner's Triangle Model (Figure 1) developed by Professor Scott Campell of Michigan University in 1996 helps planners while endeavoring to establish a delicate balance among the ecological, economic and social dimensions of sustainable development.

Figure 1: The Planner's Triangle Model



Physical and Land Use Planning is critical towards realization of sustainable development. Sustainable development is defined as the “development that meets the needs of the present generations without compromising the ability of future generations to meet their needs” (WCED, 1987)

The Making of a Professional Planner

Physical and Land Use Planners undergo specialized 4-year rigorous training in a recognized University. After earning their basic degrees in planning and becoming members of a professional body (e.g Architectural Association Kenya (AAK)-Town Planning Chapter; Kenya Institute of Planners or Town and County Planners Association of Kenya), graduate planners are required to take a professional examination offered by the Physical Planners Registration Board (TPPRB) before they are registered as Professional Planners. Both AAK and the Kenya Institute of Planners are corporate members of the Association of Professional Societies in East Africa (APSEA) which is an umbrella body of professional bodies in the East Africa region. Registered Planners qualify to be licensed by the Board to practice planning.

Currently, there are six accredited higher education institutions that provide training in Physical and Land Use Planning; the University of Nairobi, Maseno University, Jaramogi Oginga Odinga University of Science and Technology, Kenyatta University, Technical University of Kenya and Maasai Mara University. Professional Planners undergo Continuous Professional Development and Education (CPDE) in order to equip themselves with further knowledge and skills for planning.

Types of Plans and the Planning

Process

Several types of land use plans exist as shown in figure 2.



Figure 2: Land Use Planning. Source: Metternicht, 2017

In Kenya, both the County Governments Act of 2012 (Sections 102-115) and the Physical and Land Use Planning Act No.13 of 2019 identify various types of plans including: National Physical and Land Use Development Plans (NPLUDP); County Spatial Plans (CSPs) and Local and Physical Land Use Development Plans (LPLUDP).

Other plans prepared by Planners include: urban renewable plans, urban redevelopment plans, special area plans, single-issue plans (also called subject plans), action plans, among others.

Planning is not an event but a cyclic, interactive and iterative legal process that is driven by philosophy, vision and mission. The key steps involved during the plan preparation process include: undertaking planning needs assessment, issue of intent to plan, carrying out reconnaissance survey by multi-disciplinary planning, development of a shared vision during the first inception workshop, collection of both spatial and non-spatial data (primary and secondary) and analysis of the same, drafting of situation analysis report and presentation of the same during the



second stakeholders workshop; scenario building and preparation of plan proposals complete with the implementation matrix; plan validation during the third workshop, plan approval, plan implementation, monitoring and evaluation.

The duration taken to complete a Physical and Land Use Plan mainly depends on the type of plan and the flow of financial resources. For instance, it will take about 18 to 24 months to prepare a County Spatial Plan according to the guidelines developed by the National Land Commission (NLC) while Local Physical and Land Use Development Plans take a shorter period.

Privatization of Physical and Land Use Planning in Kenya

Physical and Land Use Planning was traditionally the business of government. This means that all plans were only prepared by physical planners in the department of physical planning in the Ministry of Lands. It's still the

responsibility of the government (National and County Governments) to prepare various plans as provided for in the County Governments Acts of 2012 (Sections 102-115). Reforms in lands sector have since seen increasing involvement of the private sector (licensed planners) in the actual preparation of physical and land use plans in the country.

The Physical Planning Act (Cap 286) of 1996 (Repealed) and the Physical and Land Use Planning Act No. 13 of 2019) mandate licensed planners to prepare various plans and submit them to the planning authority (County Government) for approval.

The planning services that since been offloaded to the private sector include: preparation of county spatial plans and preparation of local physical and land use development plans. Property owners who wish to renew their land leases, subdivide, change the use of their land/buildings are required to seek permission/approval from the approving authority (Section 58 of PLUPA).

Application for such development permission must be accompanied with

planning brief prepared by a registered and licensed planner (Refer PLUPA Section 59).

The Physical and Land Use Planning Act No. 13 of 2019 mandates the Director of Physical and Land Use Planning to prepare and implement various physical and land use development plans and the connected purposes such as: carrying out planning studies; undertaking project feasibility studies and investment appraisals with a view to determining physical, social and economic viability of development projects; proving planning counselling and advocacy planning; preparing work programmes; undertaking policy analysis and appraisals; preparing various types of physical and land use development plans; implementing and managing plans; participating in specialized functional areas such as the preparation of county integrated development plans (CIDPs).

Planners are also actively involved in development control. Development control means “the process of managing or regulating the carrying out of any works on land or making of any material change in the use of any land or structures and ensuring that operations on land conform to spatial development plans as well as policy guidelines, regulations and standards issued by the planning authority from time to time in order to

achieve a purposeful utilization of land in the interest of the general welfare of the public” (RoK, 2019).

Contribution of Planning Practitioners at the Grassroots

Practitioners in Physical and Land Use Planning are guided and apply planning principles and standards while preparing various types of plans and while controlling development. Some of the principles are contained in the Physical Planning Handbook include:

- promotion of sustainable development
- integrated planning
- integration between plans and budgets
- planning with partners and stakeholders
- promotion of market responsiveness
- accessibility to land
- pro-poor and inclusivity
- recognition of cultural diversity
- climate change responsive planning

The Handbook provides the





recommended minimum standards for all sectors including residential, industrial, educational, transport, recreation/conservation, commercial, agricultural, public purpose, and public utilities. Failure to adhere to the standards leads to anarchy or chaos in space use. For instance, the Handbook recommends that the minimum road reserve to be 9M even in remote agricultural areas.

These should be applied during subdivision of land to ensure adequate road reserves. Such road reserves accommodate the carriage way, pedestrian walkway, storm drains and utility lines such as water pipes, sewerage line, electricity line. In practice, however, this requirement is ignored and its common to find survey mutations providing road reserves of 4 to 6M- far below the recommended minimum standard. Such narrow road reserves are common in slums and informal settlements and cannot accommodate standard carriage way of 6M, storm drains and utility lines.

When for instance water pipes are laid along such narrow roads, they will not last for long since they get broken by heavy vehicles or machinery during road construction/rehabilitation.

Land use practitioners play a significant role in the society through:

Advocacy planning:

Advocacy planning was advanced by Paul Davidoff, a planner and lawyer, in 1965. This type of planning is premised upon the inclusion of the different interests such as those of special interest groups in the planning process. Special Interest Groups include neighborhood residents to poor/vulnerable people to organizations such as churches, consumer agencies or corporations. This brings planning a step closer to the people but often results in an ambivalent situation, sometimes creating Community Planners. The Planner becomes the voice of the less privileged in society.

Planners always take the less privileged in society into consideration while undertaking planning tasks. This is done during stakeholder mapping to ensure that their views are taken into consideration as they participate in citizen fora.

In Vihiga County for instance, the Tiriki Cultural Association has been struggling to obtain Title Deeds for their 58 Tiriki Community Cultural Forest shrines which are used for cultural functions such as traditional rite of passage (traditional circumcision) and conservation of the community's natural-cum cultural heritage.

The shrines also serve as traditional courts (Kerogosi) handling cases such as murder, stealing, infidelity, among others. The community forests (Figure 2) are however threatened due to encroachment. Planner Nyamweno who is a member of the Kenya Institute of Planners has been working with the leadership of Tiriki Cultural Association with a view to enabling them acquire Title Deeds for effective protection.

He recently presented the issue to the County Executive Committee Member for Lands, Physical Planning, Housing and Urban Development (County Government of Vihiga) during an inception workshop held at Equator Resort in during the month of May 2023. There are very high chances that Title Deeds shall soon be issued for all the sites to enable the community have control over their natural and cultural heritage

Technical Advisory services:

Professional Planners often provide technical advice to the executive on matters to do with physical and land use planning. Developers also benefit from planners' expertise especially when it comes to making decisions on best locations for their investments. Planners frequently assist while preparing Master Plans for various institutions in both rural and urban areas.

Figure 3 shows a Master Plan for Matongo Boys prepared in June 2023 by a planning firm -Total Planning and Environmental Solutions Ltd.

Preparation of amalgamation and subdivision scheme plans: physical and land use planners are also actively involved in preparation of amalgamation and subdivision scheme plans which form part of land titling process.



Figure 3: Master Plan for Matongo Boys in Nyamira County



Figure 2: One of the 58 Tiriki Community Forests.

Source: Nyamweno (2022)

Conclusions

This paper makes the following conclusions:

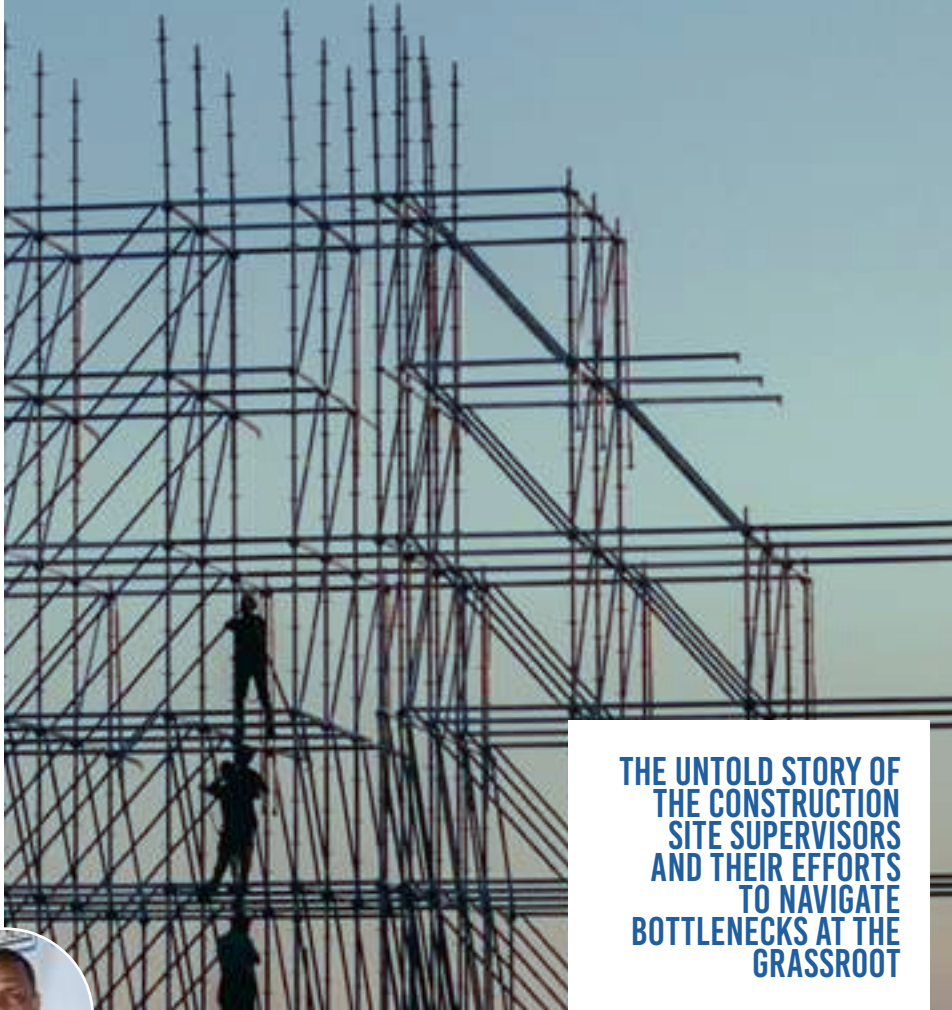
- Physical and Land Use Planning is a statutory process and professional planners offer their services within the provisions of the country's legal framework.
- Majority of the people in the country lack sufficient knowledge of Physical and Land Use Planning and this explains why there are chaos everywhere with regard to space utilization
- Physical Planning principles and standards should be embraced by all and everywhere if we have to achieve complete and livable human settlements. In this regard, Planners have a responsibility to uphold the principles and standards and educate the public on the same to ensure accountability.
- Practitioners in Physical and Land Use Planning play a significant role at the grassroots while shaping spaces where people live and work and while providing expert advice on the best land use options given competing interests for the scarce resource.

Although services of professional Planners are mostly consumed in urban areas and cities, the same should be made available in rural areas in the aim of ensuring wholesome development and growth in the country. and especially with appreciation of urbanization of rural areas.

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Untold Story

OF THE CONSTRUCTION SITE SUPERVISION



THE UNTOLD STORY OF
THE CONSTRUCTION
SITE SUPERVISORS
AND THEIR EFFORTS
TO NAVIGATE
BOTTLENECKS AT THE
GRASSROOT



By **LEONID ASHINDU**
The writer is a distinguished Clerk of Works

***"If you want a gorgeous yard don't fluff the blades of grass,
get down to work on the roots and soil."
unknown.***

Grassroot is the most basic level of a society or an organization. To initiate change in any area there is need to start at the grassroot down there in the dirt with the roots of an idea or activity.

Grassroot groups can develop innovative solutions for existing and arising problems in society and make use of both devolved government and community. Construction site supervisors and skilled construction workers are the grassroots group of the construction sector. Future technological advancement requires empowering the grassroots group with knowledge. This requires participatory approaches and capacity building of construction site supervisors and skilled construction workers to empower them to develop a reflection of the construction project team

Grassroot approach plays an important role in promoting inclusivity and resilience. They provide space for communities and projects to address local issues and find common ground and balance. Historically, the construction industry emerged as a grassroots level intervention with the objectives of: transfer of technology, training of artisans, production of elements, construction and guidance and competing interests.

Access to building materials and technologies is an important need at the grassroots level. However, with the cost of construction increasing over the normal inflation, these initiatives are not applied at the grassroots level due to distinct lack of training and skill upgrade. This is despite many attempts for evolving

appropriate and cost-effective technologies.

To enable the programs and functions within a construction project at the grassroots to flourish, supervision is important. It is an opportunity to bring the construction workers back to their own mind and show them how good they can be. It will ensure that work is done according to design, specification, code requirements as well as accepted practice.

The driving forces behind grassroots construction

Typical supervisory functions include planning and allocating work, making decisions, monitoring performance and compliance, providing leadership and building teamwork and ensuring workforce involvement. However, there is need to incorporate the stakeholders. In this case, stakeholders include contractors, developers, consultants, regulators and skilled workers. They are important in ensuring a project runs like a well-oiled machine at the grassroots level.

A great supervisor is one who strives to continually learn, build upon their strengths and identify any areas of weakness in which to improve. Hence, through the National Construction Authority (NCA) Act 2011, the site supervisors

GRASSROOT APPROACH PROMOTES

INCLUSIVITY AND RESILIENCE.

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and skilled construction workers are able to access training and capacity building.

These play a vital role in improving and retaining the skills, knowledge, tools and other resources needed to do their work competently for better results.

The eligibility of accreditation and certification of the skilled construction workers

Workers who have acquired the necessary skills and trainings to complete building and construction related jobs and construction site supervisors is based on:

- i. Registration by the NCA for the class of contract works set out by the Third Schedule of the Act.
- ii. Satisfaction by the NCA that they possess such practical experience so as to render them competent.
- iii. Has successfully undergone such skills assessment as the NCA may conduct for this process.

This has aided them to identify their strengths and gaps hence enabling them improve the outcome of their work and mitigate risks.

Skilled construction workers & Construction Supervisors

Clerks of works, site agents, foremen carrying out construction work are exempted from registration as contractors. This allows them to do work without being under a construction company. Reference can be made on NCA Act 2011 and NCA Regulations 2014.

The Institute of Clerks of Works Kenya (ICWK) brings together construction works inspectors and supervisors with the purpose of enhancing their professionalism in the construction inspectorate. On the other hand, the Institute of Engineering Technologists and Technicians Kenya (IET&TK) promotes education and training hence encouraging professional





development of engineering technologists and technicians.

The Kenya Engineering Technology Registration Board (KETRB) plans, arranges, coordinates and oversees professional training of engineer's technicians and technologists. It therefore upholds and improves professional standards and conduct within the sector. Its members gain from constant communication and exchange of ideas. It is good to note that currently KETRB is domicile in the right state department as it has been moved from the ministry of education to the ministry of transport and infrastructure.

Site supervision is the process of monitoring and supervising all the construction activities at the site. It ensures all construction practices are followed and the statutory regulations and standards are enforced. To note, the use of digital tools such as mobile apps, drones, cameras among others enhance communication, collaboration and coordination with the team and parties at the grassroot. It can help monitor the progress, quality and safety of the project, as well as track the resources, materials and equipment that are needed on site. Technology can also be used to automate some tasks such as reporting, invoicing and scheduling.

Common bottlenecks in the grassroot construction

A bottleneck is a stage in a project that stalls or completely stops subsequent tasks and outcomes. In this stage, there is more workload than the execution process can handle. Bottlenecks cause inefficiencies which result in delays or increases in execution costs.

Bottlenecks affect the workflow and the progress of a project. They also cause other effects like backlogged work, long wait times, reduced efficiency, loss of revenue, dissatisfied clients,

waste of productive time, high-stress levels, reduced team morale, etc.

Bottleneck situations can either be short-term or long-term. A short-term bottleneck is a temporary situation and rarely results in any significant effects. Long-term bottlenecks occur for long durations and they slow down execution significantly. The site supervisors and the skilled construction workers face various bottlenecks while executing their work.

The Constitution of Kenya 2010 has some components of construction at the national government where as others were devolved into the respective 47 county governments. Therefore, each county has its individual by laws and taxation regimes. The separation of functions between the two levels of government have had a toll on the construction industry.

Regulation of building construction in Kenya is done through the National Construction Authority (NCA), however the county government:

- Prohibits or control the use of development of land and buildings,
- Controls subdivision of land and ensures proper execution and implementation of approved development plans.
- Collects relevant levies and taxes from construction funds.



How is this a challenge?

All the regulatory frameworks were left with the national government. This has resulted in a lot of environs as the devolved units are only left with a scanty number who end up in administrative positions. The consequence of this is that the day-to-day supervision of projects has been left to unregulated professionals.

The NCA Act 2011 and NCA Regulations 2014 exempts site supervisors and skill construction workers from registrations as contractors to undertake any works with no structural components. Sadly, the said cadre of construction workers aren't regulated hence comprising on the standards. Additionally, the construction regulators such as the Engineers Board of Kenya (EBK) and the Board of Registration of Architects and Quantity Surveyors in Kenya (BORAQS) do not recognize technicians and technologists therefore there is no accountability and professionalism. However, KETRB the only body that recognizes the technicians, technologists, site supervisors and skilled construction workers has neither regulations and has had no board for along time. Thanks to the Cabinet Secretary for Roads, Transport and Public Works Hon. Kipchumba Murkomen who recently appointed the KETRB board.

Good communication is an important component for any project to progress smoothly and on time. It ensures team members are aligned on project goals and

understand exactly what's expected of them. It also helps to build trust so everyone works better together from project start to finish. However, this seems to be a challenge that site supervisors face. Management of conflict among construction workers, performance, potential liabilities, and issues of trust or personality clashes may result into tough hurdles that can interfere with project results. When a site supervisor delegates work to the team without clear and effective communication, this may lead to important tasks slipping through the cracks and the team remaining unaware of an issue until it's too late to rectify. Site supervisors deal with many skilled workers. Because of this, the number of communications they must respond to daily can become overwhelming. Some clients and stakeholders come up with unworkable projects. This alone may come as a challenge to the site supervisors working with unachievable goals which hinder productivity.

Construction is a reputed industry hence trust is the basis. Teams that work together can be incredibly efficient. However, when there is a skill gap in the team it could cause delay in project delivery. Site supervisors can decrease their workload by giving skilled construction workers more autonomy, allowing them to make more decisions and take on more responsibilities. However, some skilled construction workers can't handle such power due to lack of either the capability or commitment to handle certain tasks.

In practice, site supervisors put safeguards in place for long term risks. This, on the other hand, leaves out short term issues that can snowball quickly and begin to have a real impact at the end. The various responsibilities of a site supervisor can generate mountains of mind-numbing paperwork - pay records, time cards, applications, work schedules among others. Even if the Site supervisor records are in digital form, processing it all can be tedious.

Continual interruptions from skilled construction workers who need assistance or advice can be distracting to the site supervisors preventing them from getting their work done. Furthermore, site supervisors are responsible not only for their own work, but also for the work of everyone underneath them, which can create great pressure, leading to burnout.

Unblocking bottlenecks at the grassroot construction

Since bottlenecks are counterproductive and leads to a reduction in production efficiency, eliminating bottlenecks is key to increasing profitability. The best way to eliminate bottlenecks is to increase system capacity by restructuring the process or investing in people and machinery.

Site supervisors need to address conflicts or any problems as they emerge. In a conflict situation, they should listen to both parties' needs and desires, derive win-win solutions that lead to more productive and positive work relations. They should seek to prevent conflict in the future by nurturing positive coworker relationships and recognizing potential for conflict or problems early. There should be communication up a clear ladder that informs the team of any progress or obstacles. This way problems can be solved proactively. Supervisors must stay in close contact via email and phone with their employees to guide a project to completion.

Site supervisors need to communicate with the stakeholders or clients and provide an alternative plan see an aggressive yet achievable timeline or budget hence manage expectations from beginning to set up a winning project.

The skill gap within the construction site supervisors and the skilled construction workers should be identified in order to empower them through training.

There is need to have contingency plans in place and invest into programs like safety training of the skilled construction workers and site supervisors to avoid any issues.

While it's good to have an open-door policy to provide the skilled construction workers with the help they need and to accommodate brewing problems, site supervisor might have to begin turning away workers if their needs become too overwhelming.

For any construction activities to thrive successfully in the grassroots, there is need for the majority professional regulators to repeal their respective acts to accommodate the technicians and technologists.

There is also need to regularize the KETRB Act and put in place aboard to oversee its functions, while in the long-term there is need to adopt self-regulation. The construction industry can borrow a leaf from the legal profession, especially the model of regulation from the Lawyers Society of Kenya (LSK). This will entail collapsing of all the existing legislations and having one umbrella body of all the sector players. Already the Architectural Association of Kenya (AAK) is heading there. Eventually, a good step would be to develop county or regional chapters of the same to offer services to the grassroots.



TRUE Professionalism

Transcends Boundaries & Generations



By **Prof. NICHOLAS LETTING' PhD, EBS**
Chairman - APSEA



True professionalism transcends boundaries, necessitating ethical conduct, excellence, and a commitment to the collective growth of Kenyan society. As corporate leaders in Kenya, it is time we evolve into catalysts of change, leading with empathy and fostering environments where each talent can thrive. No longer is expertise bottled in a silo adequate in the corporate world.

The ramifications of the COVID-19 pandemic cast light on the urgency to reimagine our business and governance models. The models of the past have proven inflexible in the face of unforeseen challenges. The Kenyan corporate sector must rise to the occasion, adapting swiftly and innovatively in the face of uncertainty. By championing a culture of constant learning, transformative technologies, and ingenious business strategies, we can redefine economic resilience in Kenya.



Climate change and population dynamics

Our built environments must reflect our progressive understanding of climate change and population dynamics. Urban planners, architects, and engineers must be at the forefront of sustainable development in Kenya.

The integration of green building principles and climate resilience into their frameworks can establish Kenya as a model of sustainable urban development.

Our built environments are the physical manifestation of our societal values and understanding. They are not just mere structures,

but intricate systems that weave into the fabric of our day-to-day lives.

Thus, it is imperative that we align our built environment with our evolving knowledge of climate change and demographic shifts, creating spaces that are both resilient and adaptable.

Urban planners, architects, and engineers form the bedrock of this transformation. By embracing sustainability and resilience in their work, they can play a pivotal role in safeguarding our communities against the impacts of climate

change and ensuring their longevity.

Consider the example of Tatu City, an urban development in Kenya that has woven green design into its master plan.

This includes the integration of renewable energy sources, the optimization of natural light and ventilation, efficient waste management systems, and the promotion of green spaces.

In this way, Tatu City exemplifies a development that is both environmentally conscious and conducive to a high quality of life for its residents.



Food security

Undoubtedly, a tale as old as time, the cycle of sowing and reaping, brings to mind the allegory of a farmer named Jengo. Jengo, a Kenyan farmer, deeply loved his land and toiled day in and day out to yield bountiful crops. However, he noticed, over years, his crops were dwindling despite his relentless effort. The once predictable patterns of the seasons had become a riddle he could no longer decipher. Climate change, he realized, was no longer a distant menace but a present-day antagonist, disrupting his ability to provide for his family.

Jengo's story is not an isolated narrative; it's a microcosm of a nationwide challenge we confront - food security amidst a shifting climate landscape. Climate change presents a complex puzzle, with each piece interconnected and influential. To ensure our future food supply amidst this ever-changing backdrop, we must bring together the minds of environmental scientists, agribusiness professionals, and policymakers to build a united front.

Think of it as a grand symphony, where each player's individual melody contributes to a harmonious whole. Environmental scientists provide the sheet music - the understanding of climate dynamics and their impact on our agricultural rhythms. Agribusiness professionals serve as our skilled musicians, leveraging scientific insights to refine their practices, adopting climate-smart techniques that enhance soil fertility, optimize water use, and promote biodiversity. Policymakers are our conductors, guiding the orchestra by crafting supportive policies that

promote sustainable agriculture and foster a resilient food system.

Each melody, each note, contributes to the crescendo of a resilient, sustainable food system.

When played in unison, they create a symphony of food security, a harmony of resilience that enables our nation to weather the tempest

of climate change.

So, as we weave this intricate tapestry of resilience, let us remember Jengo. Let his story be our call to action, a reminder of our shared responsibility.

Let it inspire us to foster collaborations, craft sustainable practices, and create a world where

no Kenyan farmer has to face the climate threat alone. Together, we can build a food-secure Kenya, safeguarding not just our present, but also our future generations. Let's ensure that the tale as old as time - of sowing and reaping - continues to be told, for Jengo, for us, for Kenya.

Significant energy savings

A beacon of sustainable innovation stands tall amidst the Nairobi skyline - the KCB Tower in Upper Hill by Planning Systems Services. This iconic structure tells a tale of transformation, a story of embracing change for a greener future. As part of a pioneering retrofitting project, it sheds its old skin of high energy consumption and environmental impact, emerging as a model of green building practice.

The once traditional edifice now thrums with a cutting-edge harmony of efficient lighting systems, solar water heating, and intelligent building controls. These eco-conscious upgrades, like the verses of a triumphant song, narrate the story of significant energy savings and a vastly reduced carbon footprint.

In the bustling heart of Nairobi, the KCB Tower stands not merely as a building, but as a symbol - a testament to the tangible impact of green transformation and the power of sustainable progress. It's a shining example of how, brick by brick, we can construct a more sustainable Kenya.

These examples underline the potential for a built environment that not only minimizes its ecological



footprint but also contributes positively to the overall health and well-being of its inhabitants. By integrating green building principles and climate resilience into our urban landscapes, Kenya has the potential to emerge as a global leader in sustainable urban development.

However, this requires a collaborative and concerted effort, one that transcends the boundaries of traditional professional roles.

Our architects must think like environmental scientists, our engineers must engage with urban planners, and our urban planners must consider the long-term sustainability of their designs.

Only then can we truly create built environments that reflect the progress we've made in understanding our world and pave the way for a sustainable future.

Health governance

Our aspiration is a prismatic spectrum of health, a myriad of facets in harmonious alignment. In Kenya, we stand on the tip of an evolutionary leap in our concept of health governance. We must shed the old skin of limited perceptions and unfurl our wings towards a bold, vibrant vision.

Health is no longer a mere absence of disease, but a well-tuned orchestra playing the symphony of holistic well-being. It's an encompassing melody of physical, mental, and societal wellness that resonates within each individual and echoes throughout our vibrant Kenyan communities.

This symphony, rich and full, demands our unwavering commitment to fine-tune every note, every beat, to ensure its continued resonance in the hearts of all Kenyans.

More than just physical, health is mental, social, it's holistic and essential. It's the silent whisper in our minds, the vibrant laughter of

children, the strength in our bones, the tranquillity in our souls. It's the thriving marketplaces, the bustling schools, the rhythm of the cities, the serene rural tools.

The canvas of health is woven with threads of varied hues, from societal determinants to environmental clues. It's the quality of the air we breathe, the nourishment in our meals, the safety in our streets, the empowerment we feel. These intricate threads intertwine, shaping the picture of health, beautifully divine.

Imagine if our doctors could collaborate with our policymakers, if our health experts could join hands with our social analysts. Together, they could craft a broader narrative of health, one that values preventive care and celebrates each facet of our wealth.

They could create policies that address the root causes, not just the symptoms of diseases, policies that focus on health promotion, where the love for well-being increases.

This is not a distant dream, but a clarion call for action. It's the need of the hour, the foundation of our future Kenyan nation.

Let's bridge the gap between our professions, let's share our insights and lessons. Together, we can construct a health landscape, inclusive and grand, where every Kenyan can stand, health and happiness hand in hand.

Health is our greatest treasure, a gift, a pleasure. As we care for it, and as we dare for it, we create a future that's brighter, lighter, and ever so brighter. With a holistic perspective on health governance, we do more than just survive; we truly thrive.

Our vision is clear, our mission is near. Together, we can foster an environment of health, where every Kenyan can flourish, where every Kenyan can relish the symphony of well-being, echoing far and wide, in the heart of Kenya, in our collective pride.



Navigating the complexities of interconnectedness

Visualize, if you will, the majestic Maasai Mara, a rich tapestry of life where countless species coexist, each playing a unique role in the delicate balance of the ecosystem. The lion does not function in isolation, nor does the gazelle or the acacia tree. They are interconnected, each relying on and influencing the other. This profound interconnectedness is a powerful metaphor for how we should approach leadership in our fast-paced, complex society.

Our fields of expertise are no more isolated islands than the lion is from the gazelle. Instead, they are interwoven strands within Kenya's complex societal fabric. Leaders, like you and I, cannot afford to view our professional domains in isolation. Instead, we must delve deeper, widen our perspectives, and embrace a holistic approach.

As Kenyan leaders, we must rise

to the occasion, navigating the intertwined labyrinths of our sectors with precision and foresight. Let us not be mere passengers, but captains at the helm of our disciplines, navigating through the challenges and opportunities of our interconnected world.

Enter APSEA - your beacon in this labyrinth of interconnectedness. Our mission is to foster collaboration among Kenyan professionals, to kindle the flame of knowledge exchange, and to inspire innovation. We strive to harness our collective might, influence policies, and drive sustainable development across all sectors.

Think of APSEA as the lion, leading the charge towards a resilient, inclusive, and sustainable future. But a lion is not a king without its pride. We need you – the gazelles, the acacia trees, the countless species of our professional

ecosystem - to join our pride, to contribute your unique strengths and perspectives.

Together, we form the Kenyan Leadership Vanguard, a formidable force that can redefine the Kenyan corporate landscape. We champion the cause of sustainable progress, shaping our shared destiny.

So, let's journey together, carried forward by the spirit of interconnected leadership. Picture the sunrise over the Maasai Mara, the dawn of a new day, a new way, where we are no longer individual entities, but a unified front. The Kenyan Leadership Model, driving our nation towards the horizon of a sustainable future.

Together, we are the symphony. Together, we are the ecosystem. Together, we are the vanguard.



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HIGHLIGHTS OF THE FINANCE ACT 2023

PROVISIONS AND IMPLICATIONS TO INDIVIDUALS, BUSINESSES AND PROFESSIONALS



By **CPA HILLARY ONAMI**

Convener – Public Affairs Legislation and Governance Committee - APSEA

Impact on individuals, households and professionals

The revision of VAT on petroleum products from 8% to 16% as well as introduction of 1.5% Housing levy has reduced the disposable income of salaried employees.

Further, with the proposed increase in NHIF contribution, increased inflationary pressures and depreciation of the shilling, employees, businesses and professionals' purchasing power will significantly be eroded causing an increase in the cost of living. This will have a ripple effect to individuals, households and professionals in many ways.

The increase in salary (P.A.Y.E) deductions could also negatively impact employers. Besides corporation tax, employers will be required to remit the 1.5% housing levy matching the employees contribution as provided for by the Finance Act, 2023.

Even though this will be an allowable expense, it would have eroded the bottom line of the employers who in turn might decide to layoff or tax-plan



The development and implementation of the Finance Act, 2023 has been characterised by immense debate, litigation and attention like never before. The Kshs. 3.67 trillion budget focuses on accelerating economic turnaround and inclusive growth. The Government projected total revenue collection in the FY 2023/2024 to be KSh 3 trillion and Kshs 4.0 trillion over the medium term. In addition, the Fiscal Deficit is projected to decline to KShs 718 billion (4.4% of GDP) in FY2023/24 from a projected Kshs 840.9 billion equivalent to 5.8% of GDP in FY2022/23.

Being the first Finance Act under the current government, Finance Act, 2023 amended the Income Tax Act, Value Added Tax Act, Excise Duty Act, Tax Procedures Act, Tax Appeals Tribunal Act, Miscellaneous and Fees Levies Act, Kenya Revenue Authority Act, Employment Act among others.

to minimize the costs associated. Increased fuel cost will affect most of the expense lines as the cost of production, distribution/ movement of the staff and utilities likely to increase.

The tax relief of 15% on post-retirement medical fund contributed by employees is great for future pensioners. This encourages savings towards post-retirement medication which is currently a huge challenge for retirees in developing countries. However, there is a huge and growing pension bill that is competing with debt serving both being payments from the consolidated account.

Many pensioners have experienced delays in their pension settlements a scenario likely to play if the revenue collection targets are not met.



Impact on investments

Whilst it maybe early to quantify the potential impact of the Finance Act, 2023 on investments, decisions by firms will be dependent on the administration of the Act and the projections of cost of tax and regulatory compliance to businesses. Given the incentives on local manufacturing, there is likelihood of enhanced investments in the following value chains locally as government continued to discourage importation of:

- iron and steel having imposed excise duty of 35% on imported iron and steel,
- imported fish having imposed excise duty of 100k per metric tonne or 10% of value
- Imported furniture having imposed excise duty of 45% of custom value of timber/ furniture
- Imported paint, vanishes and related products having imposed excise duty of 15%
- Imported sugar having imposed excise duty of Kshs 5 per Kg
- Assembly of electric vehicles, buses and motor cycles, LPG & Clean cooking stoves as VAT on the same is Zero Rated.



Times Tower Building, where the Kenya Revenue Authority offices are located in Nairobi



Increase in salary deductions could also negatively impact employers. Besides corporation tax, they will be required to remit 1.5% housing levy to match the employees contribution.

Farmers are expected to benefit from the continued subsidy on fertilizers and farm inputs. Zero rating VAT on Liquid Petroleum Gas (LPG) is a much welcome move as suppliers will be eligible to deduct/claim input tax, ensuring that mwananchi enjoys reprieve from VAT. This move will lead to a reduction in the product cost, making it more affordable. Additionally, LPG being a cleaner source of energy is healthy and environmentally friendly. Focus on housing will enhance construction and building industry as many manual jobs are likely to be created.

With effect from July 1st 2023, professionals might be listed as "related persons" the definition having been introduced to include a person who directly or indirectly participates in the management, control or capital of the business of another person.

Professional start-ups will not benefit from the introduction of deferment of taxation of benefit of shares issued to employees in lieu of cash emoluments come

January 2024 as they have excluded from the list of eligible start-ups. This introduction aimed at promoting start-up businesses with annual turn-over of not more than one hundred million shillings.

Non-allowable deductions

The Finance Act, 2023 now disallows any expenditure or loss incurred where the invoices of the transactions are not generated from an Electronic Tax Invoice Management System (eTIMS) except where the transactions have been exempted in accordance with the Tax Procedures Act, 2015.

Taxation of member's Clubs and trade associations

With effect from July 1, all the income of members' clubs as well as that of trade associations except for joining fees, welfare contributions and subscriptions will be subject to tax. Club entrance and subscription fees

shall be treated as taxable income on the employee to the extent that the expense has been allowed against the employer's income. This is to avoid the incidence of double taxation of club entrance and subscription fees on both employers and employees. Previously, club members income was only taxable where less than three-quarters of the gross income, (excluding gross investment receipts), is received from the members of the club.

From KRA's perspective, many member's clubs and trade associations have been engaging in commercial activities including real estate, consultancy, restaurants and hotels among others like other business entities and have never elected by notice in writing to the Commissioner, to be taxed. This created unfair and discriminative taxation practice as other businesses in the same environment as the member's clubs and trade associations did not have this privilege.

Withholding Tax

Real estate agents and Professionals receiving or managing rental income on behalf of the owner of a premise shall be required to apply to the Commissioner for appointment to deduct tax with regard to rental income. After appointment in writing by the Commissioner, they will be required to deduct rental income tax and remit the same within five (5) working days after deduction.

Income exempt from taxation

Management fees, professional fees, training fees, consultancy fee, agency fee or contractual fee paid by a special economic zone developer, operator or enterprise, in the first ten

(10years) of its establishment, to a non-resident person will be exempt from tax on income

Record Keeping

The Act removes the requirement for persons to keep records in Kenya. This is a welcome move as in the digital era, records can be kept electronically and not necessarily in Kenya.

Agency notices

Professionals like other Kenyans have been given reprieve from premature agency notices from KRA. The Finance Act, 2023 amended section 42 addressing the challenge of pre-mature issuance of agency notices on cases that have not been objected to and are within the timeline to apply for one.

As Plato said, "our need will be the real creator!" Even as times become tough, inventions and innovations will increase and so is tax planning and evasion.

Businesses and individuals might be tempted to tax evade. Circumstances notwithstanding, professionals are of a higher ethical calling and are expected to adhere to the professional ethos prescribed in their different codes.

To reduce the pain, professionals should keep an operating budget; buy in bulk to enjoy discounts and economies of scale; whenever possible, get additional sources of passive income to minimize adverse effects of the pressing times.



ANTI-SLAPP LEGISLATION

to Protect Victims of Sexual Harassment in the Kenyan Legal Sector



By **WINFRED ODALI**

Advocate of the High Court of Kenya & Human Rights Lawyer.
Feminist Lawyer - Initiative for Strategic Litigation in Africa

In 2017, the New York Times published an article calling out Harvey Weinstein, a Hollywood movie producer, for sexually assaulting and harassing numerous women working under him. He had coerced these women into signing non-disclosure agreements (NDAs) and they had remained silent for a long time for fear of legal repercussions. At this point, Alyssa Milano shared a #MeToo post on Twitter which went viral as millions of women across the globe identified with the hashtag.

The phrase #MeToo which had been coined by Tarana Burke in 2006 to empower and create a safe space for women victims of sexual harassment to speak out suddenly evolved into a global movement that saw perpetrators of sexual harassment in the public and private spheres being called out publicly.

Whereas Harvey responded officially by admitting to “causing pain” and stating that he was “trying to do better”, he also threatened to silence the media by filing a SLAPP suit claiming that *they relied on mostly hearsay accounts and a faulty report, apparently stolen from an employee personnel file, which has been debunked by nine different eyewitnesses. He claimed that they sent the Times the facts*

and evidence, but they ignored it and rushed to publish.

Even though the wave of the #MeToo movement swept largely across the global west, the issue of sexual harassment at the workplace. However the movement failed in Kenya because of sexual harassment issues are regarded to be a taboo when spoken of openly and the patriarchal nature of our society.

The legal sector in Kenya in particular remains plagued by the sexual harassment menace most of them being unreported and fear of victimisation, very few cases have been reported the few reported are; the case of *Miriam Nzilani Mweu v Kiptinness & Odhiambo Associates [2019] eKLR*, where the petitioner, an Advocate of the High Court of Kenya, brought a case at the Employment and Labour Relations Court against one of the partners of the respondent law firm for harassment and bullying. This case brought to light how women in the legal profession silently undergo sexual harassment and bullying without any effective recourse.

It initiated a conversation in legal circles and encouraged victims of sexual harassment to name their perpetrators.

**THE LEGAL SECTOR IN KENYA
REMAINS PLAGUED BY SEXUAL HARASSMENT
CASES MOST WHICH GO UNREPORTED
DUE TO FEAR OF VICTIMISATION**

An article by Clay Muganda published by the Standard on August 16, 2022 highlights the pervasiveness of sexual harassment in the law firms in Kenya and paints a picture of the grim experiences of young lawyers in the profession. Some of the lawyers who were interviewed indicated that they did not report their cases of sexual harassment to any law enforcement authorities because they feared retaliation by their abusers that would ruin their reputation in the relatively small legal field and resultantly, they would not be able to get any other job in the field.

In May 2019, the International Bar Association published a report titled *Us Too? Bullying and Sexual Harassment in the Legal*

Profession. The report is based on the largest-ever global survey on bullying and sexual harassment in the legal profession. The report is based on the largest-ever global survey on bullying and sexual harassment in the legal profession and was released in the wake of the #MeToo movement. A total of 6,980 respondents from 135 countries were interviewed to come up with this survey. The survey was conducted using 6 languages: English, French, Italian, Portuguese, Russian, and Spanish.

Out of all the respondents, 67% were female, 32% were male, and 0.2% were non-binary/self-defined. The respondents were drawn from a diverse spectrum which included law firms, in-house counsels, barristers' chambers,

judiciary, and the government. 53% of respondents' workplaces had sexual harassment policies and 22% undertook training to address bullying and sexual harassment. 1 in 3 female victims has experienced sexual harassment at their workplaces while 1 in 14 male respondents have been targets. The respondents in the survey did not report 57% of bullying cases and 75% of sexual harassment cases. 37% of victims who have been sexually harassed have left or are considering leaving their workplaces.

Domestically, the legal framework on sexual harassment includes the Employment Act and the Sexual Offences Act. The Employment Act in Section 6 defines sexual harassment and mandates all





employers with at least twenty employees to put in place a sexual harassment policy and make it known to their employees and the policy should include: a definition of sexual harassment; a statement that every employee is entitled to employment that is free of sexual harassment; a statement that the employer shall take steps to ensure that no employee is subjected to sexual harassment; and a statement that the employer shall take disciplinary measures as they deem appropriate against any person who subjects any employee to sexual harassment. Further section 23 of the Sexual Offences Act creates the offence of sexual harassment specifically where the perpetrator is in a position of authority.

With many law firms having less than 20 employees and therefore falling outside the ambit of the

Employment Act, the Law Society of Kenya (LSK) has attempted to address the legal gaps in eliminating sexual harassment in the legal sector by putting in place the (LSK) Sexual Harassment Policy 2019 which not only establishes a complaints handling mechanism but safeguards the right of victims to freedom of expression by encouraging them to express freely their opinions and feelings about any problem or complaint of sexual harassment in the legal profession. The policy declares that any retaliatory act by an employer against an employee who reports sexual harassment interferes with free expression, openness and democratic space as provided for in the Constitution and that it shall attract appropriate and prompt disciplinary action. However, the implementation of this policy largely depends on the goodwill of the LSK.

According to statistics published by the United Nations Department of Economic and Social Affairs, less than 40 per cent of the women who experience sexual harassment or violence seek help of any sort. In the majority of countries with available data on this issue, among women who do seek help, most look to family and friends and very few look to formal institutions. Many women who have lost faith in the criminal justice system are opting to speak out through social media as was the case with the #MeToo movement.

Other women are gaining the confidence to speak out and name their perpetrators through protected acts such as legal suits in a bid to hold their perpetrators accountable and to end the stigma surrounding victims of harassment. Unfortunately, their perpetrators are increasingly retaliating by using the law as a tool to silence and punish their victims. Currently, one of the most common legal avenues being used by perpetrators in law firms to silence their victims is SLAPP suits.

The term “Strategic Lawsuits against Public Participation”, also known as SLAPP suits, refers to a civil lawsuit filed by a corporation or high-ranking individuals against non-government individuals or organizations on a substantive issue of some public interest or social significance. SLAPP suits aim to shut down critical speech by intimidating critics into silence and draining their resources. In the process, they distract and deflect discussions on corporate social responsibility, and – by masquerading as ordinary civil lawsuits - convert matters of public interest into technical private law disputes.

They are filed with the intention of intimidating, censoring, disparaging, burdening, and punishing activists for exercising their right to free speech and protest. SLAPP suits are used by powerful individuals and entities against those who may have limited resources and may be unable to afford the legal counsel necessary to help them protect

their rights. These suits are not instituted with the aim of winning against the defendant but to chill and silence them. In cases of sexual harassment, the defendant victim spends so much time and resources defending themselves in the SLAPP suit that they are forced to discontinue with the sexual harassment suit. SLAPP suits

have a chilling effect not only to the victim but also to other women who intend to take legal action against their perpetrators.

The concept of SLAPP suits was expounded in *Gordon v Marrone* where the court stated:

"SLAPP suits function by forcing the target into the judicial arena where the SLAPP filer foists upon the target the expenses of a defense. The purpose of such gamesmanship ranges from simple retribution for past activism to discouraging future activism. Those who lack the financial resources and emotional stamina to play out the "game" face the difficult choice of defaulting despite meritorious defenses or being brought to their knees to settle. Persons who have been outspoken on issues of public importance targeted in such suits or who have witnessed such suits will often choose in the future to stay silent. Short of a gun to the head, a greater threat to First Amendment expression can scarcely be imagined."

The UN Special Rapporteur on the Rights to Freedom of Peaceful Assembly and of Association, Annalisa Ciampi, has noted the rising trend in the use of SLAPP suits against NGOs and activists in several countries including Canada, Ecuador, India, Philippines and South Africa.

In USA, the use of SLAPP suits as a harassment tool became so pervasive that beginning in the 1990s states began adopting anti-SLAPP laws to protect citizens' rights to engage in free speech.

So far, 28 states in the US have enacted anti-SLAPP laws. These include California, Texas, Washington DC, New York among others.



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In a 2013 report, the Special Rapporteur on the Situation of Human Rights Defenders noted the consolidation of more sophisticated forms of silencing the voices of human rights defenders and impeding their work, including the application of legal and administrative provisions or the misuse of the judicial system to criminalize and stigmatize their activities. These patterns not only endanger the physical integrity and undermine the work of human rights defenders, but also impose a climate of fear and send an intimidating message to society at large.

The Committee on Economic, Social and Cultural Rights in its General Comment No. 24 of 2017 on State Obligations under the International Covenant on Economic, Social and Cultural Rights in the Context of Business Activities has condemned the use of SLAPP suits to combat free speech in the public interest. The introduction of [retaliatory] actions by corporations to discourage individuals or groups from exercising remedies, for instance by alleging damage to a corporation's reputation, should not be abused to create a chilling effect on the legitimate exercise of such remedies.

Intersection between the Right to be Free from Violence and Freedom of Expression

It is important to note that in cases where SLAPP suits are used by perpetrators of sexual harassment and violence at the workplace to silence their victims and preventing them from naming them, the right of the victim to be free from violence intersects with the right to freedom of expression.

The Committee on Elimination of All Forms of Discrimination against Women (CEDAW) General Recommendation (GR) 35 of 2017 in Paragraph 20 acknowledges that gender-based violence against women occurs in all spaces and spheres of human interaction, whether public or private, including the context of the workplace. The Declaration on Elimination of Violence against Women (DEVAW)

in Article 2 provides that violence against women includes sexual harassment and intimidation at work.

Women's right to a life free from gender-based violence is indivisible from and interdependent on other human rights, including the right to freedom of expression. This has been recognized in Paragraph 15 of CEDAW GR 35. The right to be free from violence from public and private sources and the right to freedom of expression have been provided for under Article 29(c) and 33 of the Constitution of Kenya respectively.

These rights have also been provided for under international and regional laws and standards including the Universal Declaration on Human Rights (UDHR), CEDAW, DEVAW, the International Covenant on Civil and Political Rights (ICCPR), the African Charter on Human and Peoples' Rights (Banjul Charter), and the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (Maputo Protocol) among others.

State Obligation to Enact Anti-SLAPP Legislation

In 2014, the Working Group on Business and Human Rights in its Guidance on National Action Plans on Business and Human Rights recommended that States enact anti-SLAPP legislation to ensure that human rights defenders are not subjected to civil liability for their activities.



The State not only has the obligation to respect the rights of victims of sexual harassment and violence but also has the positive obligation to prevent sexual harassment and protect victims of sexual harassment from further bullying by their abusers by enacting anti-SLAPP legislation.

***“SLAPP suits function by forcing the target into the judicial arena where the SLAPP filer foists upon the target the expenses of a defense.*”**

The fundamental duty of the state to enact and implement legislation to fulfil its international human rights obligations has been expressly provided for in the Constitution of Kenya under Article 21(1).

Article 4(c) of DEVAW establishes the due diligence principle for violence against women. It places an obligation on the state to exercise due diligence to prevent, investigate and, in accordance with national legislation, punish acts of violence against women, whether those acts are perpetrated by the State or by private persons. The State ought to be held accountable should they fail to take all appropriate measures to prevent, as well as investigate, prosecute, punish and provide reparations for, acts or omissions by non-State actors that result in gender-based violence against women.

Under the obligation of due diligence, state parties must adopt and implement diverse measures to tackle gender-based violence against women committed by non-state actors, including having laws, institutions and a system in place to address such violence and ensuring that they function effectively in practice and are supported by all State agents and bodies who diligently enforce the laws.

The UN Special Rapporteur on the Rights to Freedom of Peaceful Assembly and of Association, Annalisa Ciampi, made several recommendations with regard to SLAPP suits aimed at limiting free speech. First, States should protect and facilitate the right to freedom of expression to ensure that these rights are enjoyed by everyone by, inter alia, enacting anti-

There is need for the State to fulfil their due diligence obligation to enact anti-SLAPP legislation in accordance with the required international human rights standards

SLAPPs legislation, allowing an early dismissal (with an award of costs) of such suits and the use of measures to penalize abuse. Second, all state actors - legislative, judiciary, executive, regulatory – at any level should work towards facilitating an environment where criticism is part of a healthy debate on any issues of public or societal relevance.

Finally, private companies should refrain from the use of civil lawsuits as a means of shutting down public participation and critical advocacy.

The United Nations' Special Rapporteur on the Situation of Human Rights Defenders' 2013 report also recommends that domestic law and courts should offer strong protection against SLAPP suits by, among other things, allowing the early dismissal (with an award of costs) of such suits and sanctions for their use.

In comparative jurisdictions, there have been intergovernmental efforts to address SLAPP suits. In October 2020, the Council of Europe (CoE) Human Rights Commissioner Dunja Mijatović outlined a threefold approach she argues is needed as part of a comprehensive response to effectively counter SLAPPs, including preventing the filing of SLAPPs by allowing the early

dismissal of such suits, introducing measures to punish abuse, particularly by reversing the costs of proceedings, and minimizing the consequences of SLAPPs by giving practical support to those who are sued.

In conclusion, there is need for the State to fulfil their due diligence obligation to enact anti-SLAPP legislation in accordance with the

required international human rights standards.

This will enable victims of sexual harassment in law firms to speak out and name their harassers under protected acts without having to be silenced through oppressive retaliatory acts such as SLAPP suits.



KRA's Efforts in Bringing Services to The Grassroots



By **PAUL MATUKU**
KRA Commissioner

1. Introduction

Kenya Revenue Authority (hereinafter “KRA”) has been a cornerstone in Kenya’s quest for fiscal sustainability and self-sufficiency. As a dynamic institution with a mandate to facilitate revenue collection, KRA has always been at the forefront of innovation, seeking more efficient and citizen-centric ways to enhance revenue administration.

Over the past two decades, Kenya Revenue Authority (KRA) has shown a deep commitment to enhancing tax compliance and broadening its taxpayer base by reaching every corner of the nation, including the grassroots. This commitment is not just about increasing revenue collection but also about empowering the Kenyan citizenry with the necessary information and services to understand and fulfill their tax obligations.

2. Initiatives Undertaken to bring service to the Grassroots

2.1 Digital Transformation

First and foremost, KRA's journey to the grassroots began with the digitization of its services. The iTax system was introduced in 2014 as a robust online platform to facilitate the registration, filing, and payment of taxes. Though primarily targeting urban centers initially, the potential of iTax to penetrate rural regions became evident as internet connectivity improved throughout Kenya.

To ensure even those in remote areas without immediate physical access to KRA offices can receive support, KRA has invested in technology-driven solutions like tax chatbots, USSD services for tax inquiries, and a mobile app. This ensures that taxpayers at the grassroots have a range of channels to access services and information.

2.2 Huduma Centers Partnership:

One of the boldest moves in reaching Kenyans at the grassroots is the collaboration with Huduma Centers. These centers are one-stop-shop service points for various government services. By integrating KRA services into these centers, citizens in remote areas can access tax services without having to travel to main KRA offices in urban centers. This has significantly reduced the time and financial cost for individuals seeking KRA services. The beauty of Huduma Centers lies in their ability to bridge the service gap, especially in underserved areas.

With the government looking to open at least one Huduma Centre in every county in the Country, it will be guaranteed that through the partnership, KRA services will be available in all 47 Counties in the Republic of Kenya.

2.3 Mobile Tax Clinics

In a bid to take services closer to the people, KRA introduced mobile tax clinics. These clinics tour various regions, especially remote ones, offering on-the-spot services like PIN registration, tax consultation, and filing assistance. They have played a significant role in demystifying tax processes for the common mwananchi. The mobile tax unit travels to different and mostly remote areas of our country offering KRA services to those who may be forced to travel long distances to receive the same services.

2.4 Tax Education Programs

Awareness is crucial when it comes to tax compliance. Recognizing this, KRA initiated tax education programs aimed at enlightening the masses about tax obligations, benefits of compliance, and consequences of evasion. Workshops, seminars, and community outreach events are regularly conducted in both urban and rural settings. This initiative is carried out with the aim to change the attitude of taxpayers toward tax and the tax handlers.



2.5 Regional Electronic Cargo Tracking System (RECTS)

Launched in 2017, RECTS is the cargo monitoring system that ensures goods that are in transit through Kenya reach their intended destination. Kenya offers this service to its landlocked regional partners; namely Uganda, Rwanda, South Sudan; where goods destined for these countries are imported through the port of Mombasa and transported by road to their intended destination through the Northern Corridor.

The purpose of RECTS is to track the goods to their intended destination and prevent the dumping of the unaccustomed goods into the local market. By preventing this dumping, KRA is in turn protecting local industry

by ensuring unaccustomed goods do not enter the local market.

The strides made by KRA in reaching out to the grassroots are commendable. The focus on technology, education, and collaboration showcases a holistic approach to tax administration.

The dedication to empowering every Kenyan, regardless of their location, is evident in the programs and strategies that KRA continues to roll out. The path ahead is promising, with KRA's commitment to innovation and inclusivity steering the nation towards a more compliant and informed

taxpayer base.

The Kenya Revenue Authority, through its visionary leadership and adaptive strategies, continues to redefine how tax administration services are delivered to all, including the grassroots. While challenges persist, the continuous innovations and programs suggest a brighter, more inclusive future for all Kenyans in their tax obligations.

As the world moves towards a more digital age, KRA's emphasis on technology, education, and partnerships will no doubt pave the way for a more compliant and informed taxpayer base, right from the grassroots

2.6 E-TIMS

Leading the next phase of KRA's digital transformation agenda is the rolling out of e-Tims platform.

By Leveraging on advancement in technology and digitalization of revenue administration in line with government policy KRA developed a free web-based solution that will provide all taxpayers with a range of options and facilitate compliance to tax requirements at minimized cost.

These include the use of hand held devices such as: mobile phones, tablets, laptops and invoicing systems, online portal. eTIMS is a software solution which provides technological convenience to meet taxpayers' compliance needs.

The objective of eTIMS is to reduce the cost of compliance for VAT registered businesses and Taxpayers dealing in bulk invoicing.

Through integration with eTIMS businesses will benefit from real time invoice transmission providing accuracy in tax invoice declarations and reconciliation between filed returns and payments.

This will also eliminate the need for multiple hardware purchases. The fact that this solution is available to all VAT registered individuals and business at no additional cost shows KRA's commitment to ensure its services are accessed by all despite their economic situation.

2.7 Stakeholder Engagement initiatives with professionals

KRA has identified the important role that professionals play in tax compliance. The professional, be it an accountant, architect, engineer, lawyer, surveyor have in depth and often valuable knowledge of how the sector they work in often operates.

This information and industry know-how is important and apropos to helping KRA carry out its core mandate of revenue mobilization. It is for this reason that KRA has prioritized holding constant engagements with professional societies thus creating a mutually beneficial symbiotic relationship whereby KRA gets to understand the ins and outs of certain industries and the professionals get the tax issues affecting themselves and/or their clients solved.



2.8 Roll out of Independent Review of Objection Unit at all Tax Service Stations

2.8.1 Establishment of IRO Unit

Section 51 of the TPA provides that a taxpayer who disputes a tax decision may lodge a notice of objection to the decision with the Commissioner. However, the same should be done in writing and within 30 thirty days of being notified of the decision.

However, it should be noted that the Commissioner is empowered by section 11 (4) of the Kenya Revenue Authority Act to delegate any of his powers or functions under the TPA. It is upon this provision of law that the KRA's Independent Review of Objection (hereinafter "IRO") unit function is anchored.

Through integration with eTIMS businesses will benefit from real time invoice transmission providing accuracy in tax invoice declarations and reconciliation between filed returns and payments.

The IRO Unit is responsible for independently reviewing objections to tax decisions. The Unit operates independently of the assessing Commissioners in order to be objective. The unit reviews the submissions and evidence provided by a taxpayer and makes an objection decision in line with the provisions of section 51 of the TPA.

KRA, in a deliberate and calculated effort to take the tax dispute mechanism closer to the citizens, and to ensure seamless uptake of objection review function, rolled out this function to its regional headquarters, namely:

- a.) Western Region headquartered in Kisumu
- b.) North Rift Region headquartered in Eldoret
- c.) South Rift Region, headquartered in Nakuru
- d.) Central Region headquartered in Thika
- e.) Northern Region headquartered in Kitengela
- f.) Southern Region headquartered in Mombasa.

These regional offices offer the taxpayer an opportunity to have their tax disputes adjudicated and determined at a convenient location close to their place of business or residence.

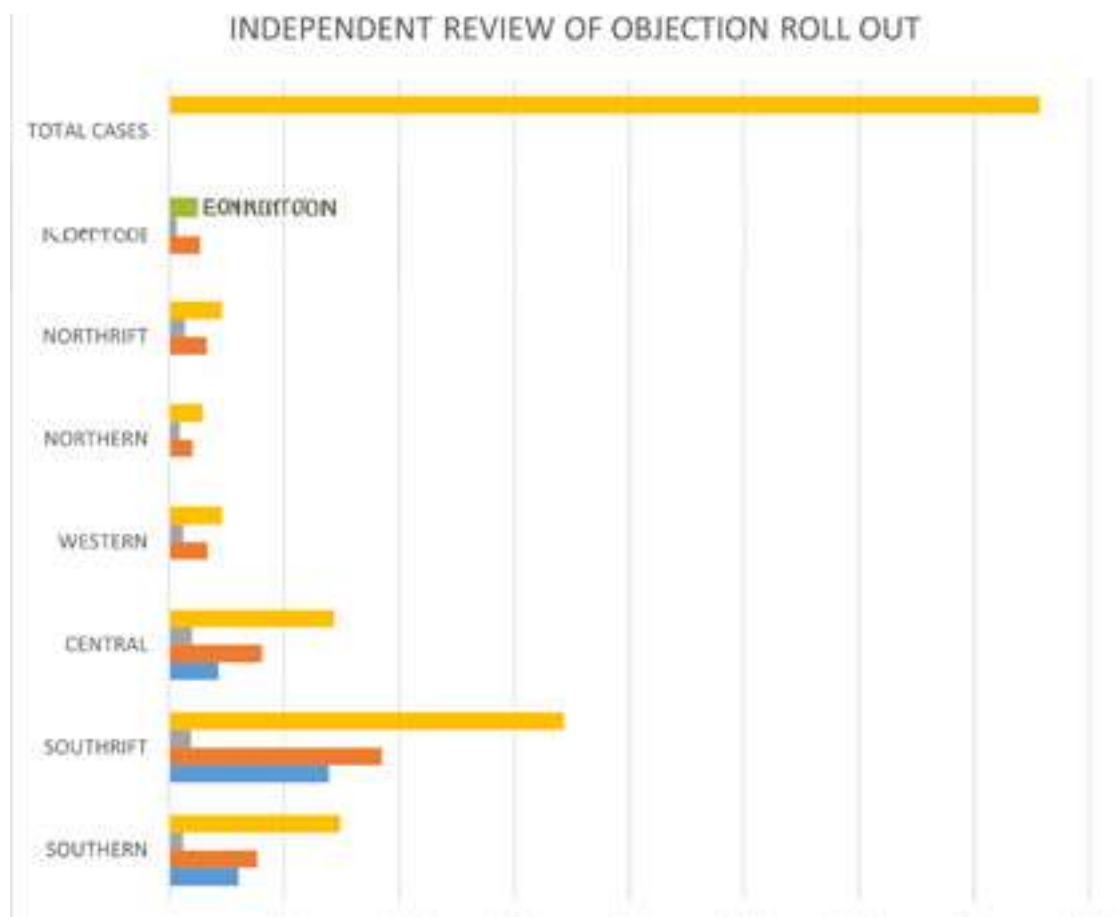
Since the roll out of this function to the regions in August 2021, KRA has been able to resolve

3,785 regional cases. All these cases were resolved within 60 days after KRA received the objection. With 45% of cases resolved by the South Rift office headquartered in Nakuru. With increased awareness that KRA has devolved its dispute resolution function, there is going to be an increased uptake by Kenyan Taxpayers which will definitely help KRA achieve its goal of providing its services to the its citizens in the grassroots.

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2.8.2. What is a tax dispute?

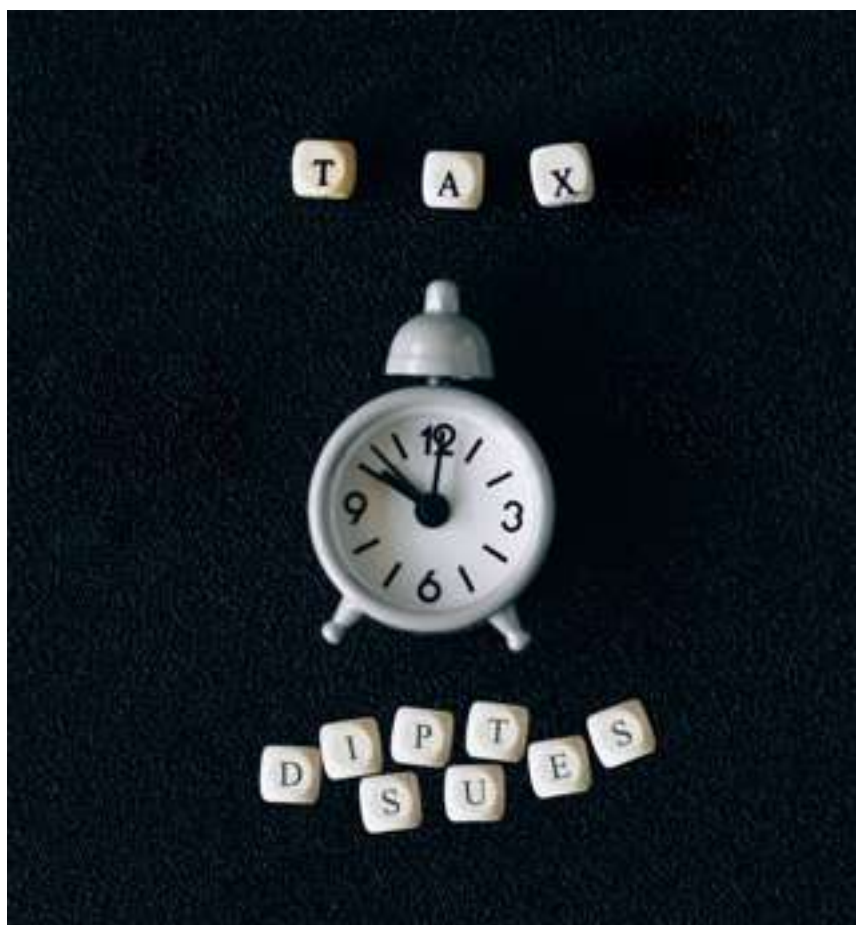
KRA is mandated with the responsibility of collecting tax. It implements its mandate through its various tax officers. However, decisions are made in the legal capacity of the Commissioner General (hereinafter the “Commissioner”). The Commissioner is the Chief Executive of the KRA and, subject to the general supervision and control of the Board, is responsible for the day-to-day operations of the KRA.

It goes without saying that tax payment is a mandatory requirement for every person. Under the Kenyan Constitution, 2010 no tax or licensing fee may be waived or varied except as provided by legislation

However, it is not in all instances that a taxpayer will agree with the Commissioner's assessment of his or her tax liability. This may be the genesis of a tax dispute.

A tax dispute can generally be defined as a conflict or disagreement between tax authority and tax payer arising from the decision of taxing authority. There are many causes of tax disputes, other than disagreements over assessments, such disagreement over being refused a tax refund. Indeed, a tax disputes can be daunting, but being aware of the options there are for resolution can be extremely helpful.

Under the Tax Procedures Act, 2015 (hereinafter the “TPA”), a taxpayer can dispute what is referred to therein as a “tax decision”. However, not every decision by the Commissioner amounts to a “tax decision”. The TPA defines a “tax decision” to mean:



- a.) an assessment;
- b.) a determination under section 17(2) of the TPA of the amount of tax payable or that will become payable by a taxpayer whose assets are under the control of an administrator, personal representative, executor of a will, trustee-in-bankruptcy, receiver, or liquidator;
- c.) a determination of the amount that a tax representative, appointed person, director or controlling member is liable for under section 15, section 17 and section 18 of the TPA;
- d.) a decision on an application by a self-assessment taxpayer under section 31(2);
- e.) a refund decision;
- f.) a decision under section 48 requiring repayment of a refund; or
- g.) a demand for a penalty.

Examples of decisions that do not constitute tax decisions include the issuance of an agency notice, a decision on an application for waiver of interest and penalties and the Commissioner's decision to suspend a taxpayer's license pursuant to section 145(3) of the East African Community Customs Management Act, 2004 (hereinafter “EACMA, 2004”). These may still be disputes, albeit not using the Independent review of objection method, but rather directly at the TPA



2.8.3. How does one Dispute a Tax Decision?

Any taxpayer who wishes to dispute a tax decision must first lodge a notice of objection to the tax decision with the Commissioner under section 51 of the TPA before proceeding under any other written law. Such notice must be given in writing and should be lodged within 30 days of the date of the taxpayer being notified of the tax decision.

Nonetheless, a taxpayer may apply in writing to the Commissioner for an extension of time to lodge a notice of objection. The Commissioner is legally obligated to consider such an application and may allow the same if: the taxpayer was prevented from lodging the notice of objection within the stipulated period because of an absence from Kenya, sickness or other reasonable cause; and the taxpayer did not unreasonably delay in lodging the notice of objection. The Commissioner is required by law to notify the taxpayer of the decision to allow or not to allow an extension of time within fourteen days after receipt of the application.

It should be noted that where the tax decision to which a notice of objection relates is an amended assessment, the taxpayer may, in such an instance, only object to the changes made to the original assessment.

Under the TPA, a notice of objection shall only be treated by the Commissioner as validly lodged by a taxpayer if the following conditions are met:

- a.) the notice of objection states exactly the grounds of objection, the amendments required to be made to correct the decision, and the reasons for the amendments;
- b.) concerning an objection to an assessment, the taxpayer has paid the entire amount of tax due under the assessment that is not in dispute or has conversely applied for an extension of time to pay the tax not in dispute; and
- c.) all the pertinent documents relating to the objection have been submitted to the Commissioner.

Despite the foregoing, in instances where the Commissioner has determined that a notice of objection lodged by a taxpayer has not been validly lodged, the Commissioner is legally required, within a period of 14



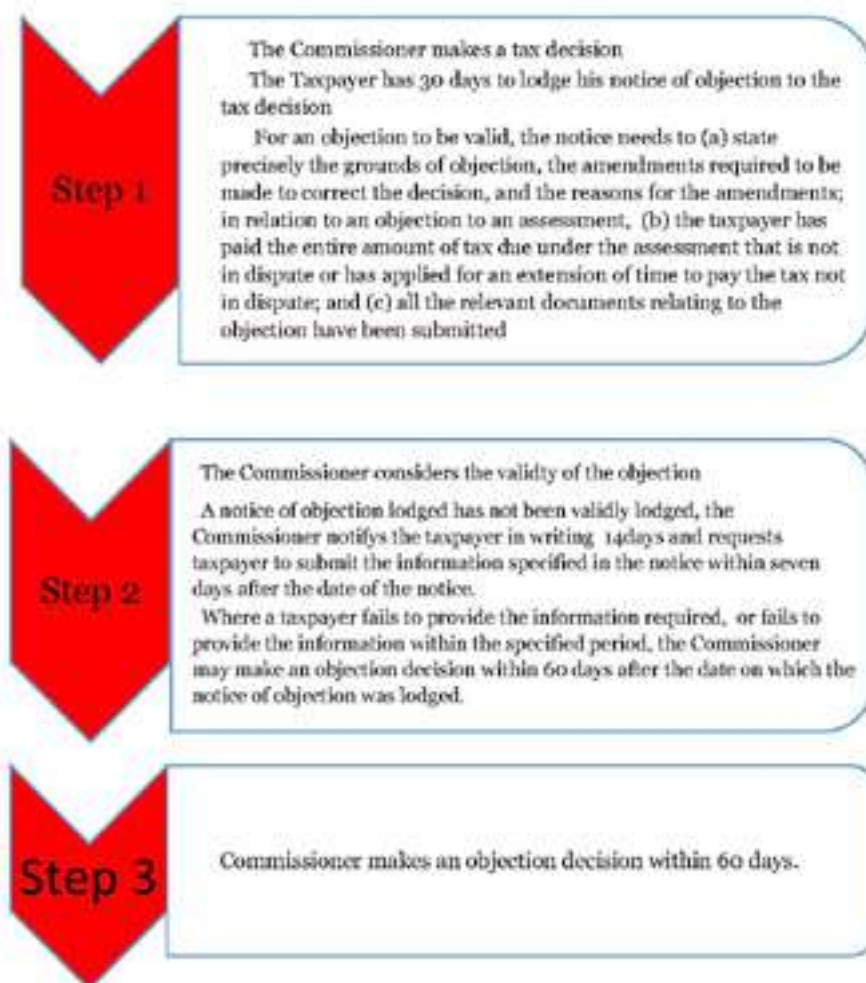
The number of days it takes to resolve a Taxpayer's Objection.

days, to notify the taxpayer in writing that the objection has not been validly lodged and request the taxpayer to submit the information specified in the notice within seven days after the date of the notice. This decision is by law required to be communicated to the taxpayer within 14 days after receipt of the application.

Where on the other hand a notice of objection has been validly lodged within time, the Commissioner is by law obligated to consider the objection and must decide whether or not to allow the objection in whole or in part, or to disallow it.

The Commissioner's decision is what is referred to in the TPA as "an objection decision". An objection decision must be made by the Commissioner within 60 days from the date of receipt of a valid notice of objection failure to which the objection is by law deemed to be allowed. Further, an objection decision must be in writing and must contain a statement of findings on the material facts and the reasons for the decision.

INDEPENDENT REVIEW OF OBJECTION PROCESS



2.8.4. Right to Appeal to the Tax Appeals Tribunal (TAT)

Section 52 of the TPA provides that a person who is dissatisfied with an appealable decision may appeal the decision to the TAT in accordance with the provisions of the Tax Appeals Tribunal Act, 2013 (TAT Act).

In accordance section 13 of the said written law, such notice of appeal needs to be in writing or through electronic means; or be submitted to the Tribunal within 30 days upon receipt of the decision of the Commissioner. However, a notice of appeal to the Tribunal relating to an assessment shall only be valid if the taxpayer has paid the tax not in dispute or entered into an arrangement with the Commissioner to pay the tax not in dispute under the assessment at the time of lodging the notice.

The taxpayer will also be required, within fourteen days from the date of filing the notice of appeal, to submit enough copies, as may be advised by the Tribunal, of—

- a.) a memorandum of appeal;
- b.) statements of facts; and
- c.) the tax decision.

The Tribunal has the power, upon application in writing or through electronic means, to extend the time for filing the notice of appeal and for submitting the above stated documents. Such an extension may be granted owing to absence from Kenya, or sickness, or other reasonable cause that may have prevented the applicant from filing the notice of appeal or submitting the documents within the specified period. The law obligated the

taxpayer to serve a copy of the appeal on the Commissioner within 2 days after giving notice of appeal to the Tribunal.

An taxpayer, unless the Tribunal orders otherwise, be limited to the grounds stated in the appeal or documents to which the decision relates. All appeals are required by law to be heard and determined within 90 days from the date the appeal is filed with the Tribunal, however provided that in case the Tribunal is not able to conclude hearing an appeal within the stated stipulated time, it may through a resolution made by not less than half of its Members, extend the time for hearing and determination of the appeal by not more than thirty days.

The parties to an appeal may apply, in writing, to the Tribunal to settle the dispute out of the Tribunal and in such a case, the time taken to resolve or conclude the settlement out of the Tribunal shall be excluded when calculating the period contemplated in subsection (7). Nonetheless, nothing stops parties in engaging in an alternative dispute resolutions mechanisms. Section 55 of the TPA provides that where a Court or the Tribunal permits the parties to settle a dispute out of Court or the Tribunal, as the case may be, the settlement shall be made within 120 days from the date the Court or the Tribunal permits the settlement.

According to section 2 of the TPA an appealable decision is

actually an objection decision and any other decision made under a tax law other than a tax decision or a decision made in the course of making a tax decision

The law is clear that a notice of appeal to the Tribunal relating to an assessment shall only be valid if the taxpayer has paid the tax not in dispute or entered into an arrangement with the Commissioner to pay the tax not in dispute under the assessment at the time of lodging the notice.



In summary the steps for appeal as follows:

”

An objection decision must be made by the Commissioner within 60 days from the date of receipt of a valid notice of objection failure to which the objection is by law deemed to be allowed.



2.8.5 Further Rights of Appeal

The Taxpayer has a right of further appeal to the High Court and thereafter the Court of Appeal

2.9. Settlement of dispute out of Court or Tribunal - Alternative Dispute Resolution (ADR)

KRA uses a form of facilitated mediation to resolve tax disputes. This form of alternative dispute resolution has various advantages. They include:

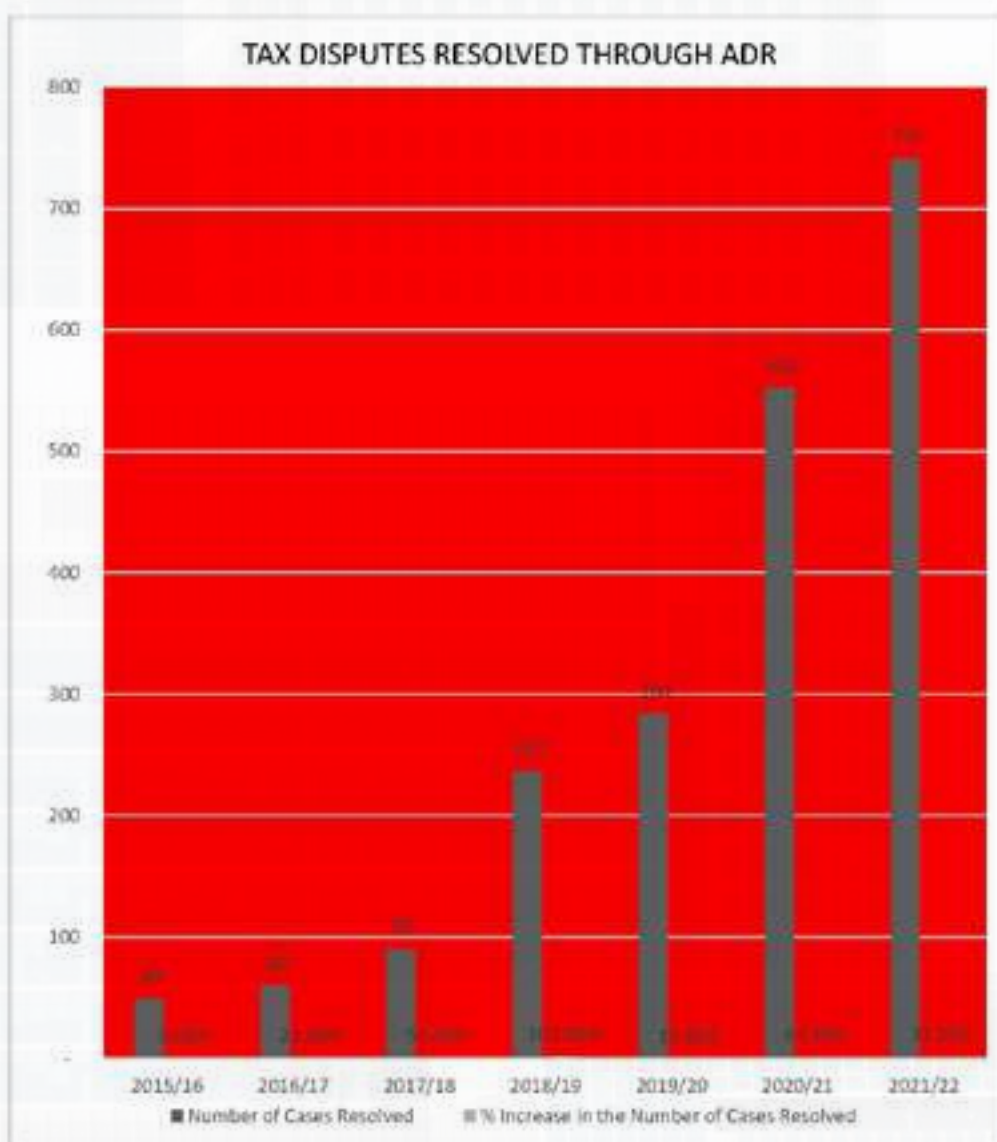
- a.) ADR is carried out within a timeline of 90 Days as provided for in Tax Procedure Act (TPA) section 55 and within the timelines ordered when the ADR Process is Court initiated.
- b.) ADR preserves relationships due to the atmosphere of trust and mutual cooperation forged during discussions.
- c.) KRA does not charge for ADR. Taxpayers may engage legal representation or accountants during the process at their own cost. This is however not a requirement and participation of the Taxpayer is mandatory.

ADR yields a Win-Win outcome which has in turn lead to a relatively high success rate with an ever increasing number of disputes being resolved through ADR. KRA's statistics since 2015 tell a story of continued success characterised by steady upward growth in the number of tax disputes resolved through ADR. During the financial year ("FY") 2021/ 2022, seven hundred and forty-one tax disputes were resolved through ADR.

This marked a 34.2% increase in the number of cases resolved through ADR when compared to the "FY" 2020/2021 when the number of cases resolved was five hundred and fifty-two.

Year on year increase in the number of cases resolved through ADR increased by 22.4% in the FY 2016/2017 when compared to FY 2015/2016; 50% in the FY 2017/2018 when compared to FY 2016/2017; and 163.3% in the FY 2017/2018 when compared to the FY 2018/2019. Uptake dropped to 19.8% in the FY 2019/2020 when compared to FY 2018/2019 primarily due to challenges associated with the COVID-19 pandemic.

Nevertheless, it rose by 94.3% in the FY 2020/2021 when compared to 2019/2020 and again by 34.2% between FY 2020/2021 and FY 2021/2022. The above analysis is summarized in the chart below:



The background of the page is a photograph of two prominent skyscrapers in a city. On the left is the HSBC building, featuring the bank's logo and name in large letters at the top. To its right is the Barclays building, also with its logo and name clearly visible. The buildings are modern, with glass facades reflecting the sky. The sky is a pale, overcast blue.

HSBC

BARCLAYS

3. Conclusion

As agency of the Government for purposes of collection of revenue, KRA aims to increase achieve and surpass its targeted collections for the Financial year 2023 to 2024.

To achieve its target KRA continues to embark on a customer eccentric method of delivery of its services, hence the discussed initiatives. KRA is cognizant of the fundamental tax principle that the payment of taxes should cause taxpayers as little inconvenience as possible and abides by the said policy in all its strategies.

APSEA NEW CORPORATE MEMBERS



INSTITUTION OF ENGINEERING TECHNOLOGISTS AND TECHNICIANS, KENYA

Introduction

The Institution of Engineering Technologists and Technicians of Kenya (IET-K) was registered on 16th November 2011 in accordance to section 10 of the Societies Act.

As the name advocates, the society's membership is composed of engineering technologists, technicians, craft-persons and artisans belonging to the engineering technology profession

The society was established to promote the advancement of the profession of engineering technology and the science of engineering technology in Kenya. It achieves this objective by promoting education and training of STEM courses and building capacity of her members through organized foras where the professionals update themselves on emerging technologies in their areas of specialization.

The main office is in Nairobi and has branch offices in different counties namely Nakuru, Murang'a, Mombasa, Western and Kisii.

Vision

Engineering Technology for a Better Society

Mission

To inspire, inform and impact the engineering technology professionals to engage in innovations and practices that meet the needs of the society.

Motto

Transforming the world through engineering technology

Core Values

- Professionalism
- Integrity
- Accountability
- Transparency
- Timely service delivery

Contact

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CHAIRMAN



Prof. Charles M.M. Ondieki
TREASURER



Alice Mutai
Honourable Secretary



Ms. Yucabed Gwaya, P.Eng.
Tech, MIET-Vice Chair



Prof. C. Maina, PhD,
P.Eng. Tech, MIET-Member



Mr. Moses G. Nyangau
P.Eng. Tech,
MIET-Organizing Secretary



Mr. Peter Karanja
P.Eng. Tech, MIET-Member



ISACA (Information Systems Audit and Control Association)

Kenya Chapter



Ms. Mercy Akinyi Omollo
Chapter President
Risk Manager



Mr. George Mukweyi Ngosiah Kisaka
Chapter Vice President
Information Security GRC Specialist



Dr. Fredrick Ouma
Chapter Secretary
Chief Internal Auditor



Mr. Moses Kariuki
Chapter Treasurer
Head of Risk Compliance



Mr. Gilbert Mutua Kiilu
Chapter Membership Director
Assistant Manager, IS Audit



Mr. Raymond Mugo
Chapter Certification Director
Senior Manager, Networks,
MPESA & Cybersecurity Audits

ISACA Kenya is a not-for-profit, non-union association of professionals in the IT-related industry founded in Kenya in December 1999 by a group of volunteers. The chapter was registered in March 2000 and has since experienced tremendous growth in membership, once earning global recognition for achieving the second-highest annual percentage growth in membership worldwide.

ISACA Kenya is one of more than 225 local chapters in more than 188 countries affiliated with ISACA, the leading Information Technology Association of individual members in more than 188 countries.

Our members are committed to supporting enterprise objectives through the development, provision, and promotion of research, standards, competencies, and practices for the effective governance, control, and assurance of information systems and technology.

The primary purpose of the Chapter is to promote the education of individuals for the improvement and development of their capabilities relating to the auditing of and/or management consulting in the field of IS, Audit, and Control. The objectives of the Chapter are:

- To promote the education of, and help expand the knowledge and skills of its members in the interrelated fields of auditing, quality assurance, security, IS audit and control, and IT governance.
- To encourage an open exchange of IS audit and control, quality assurance, IT governance, and security techniques, approaches, and problem-solving by its members.
- To promote adequate communication to keep members abreast of current events in IS audit and control, quality assurance, security, and IT governance practice areas that can be of benefit to them and their employers.
- To communicate to management, auditors, universities, and to professionals the importance of establishing controls necessary to ensure the effective organization and utilization of IT resources.
- Promote the Association's professional certifications.

ISACA STAFF

- Mr. Emmanuel Musau - Marketing & Communication Officer
- Ms. Loise Ngugi - Business Development Officer
- Ms. Anne Macharia - Professional Development Officer
- Ms. Celestine Mueni - Credit Control Officer
- Ms. Edith Onyango - Finance HR & Admin Officer

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Nairobi, Kenya



Ms. Catherine Kathuni
Chapter Special Programs Director
Senior IT Assistant, Information
Services, WBG



Ms. Faith Katua
Chapter Advocacy Director
Principal ICT Auditor



Mr. Anthony Muiyuro
Chapter Immediate Past President
Partner, Risk Advisory &
Cybersecurity Leader, Deloitte
East Africa



Mr. Preston Odera
Chief Executive Officer



KIPPRA: Shaping Kenya's Future

Through Public Policy Excellence

The Kenya Institute for Public Policy Research and Analysis (KIPPRA) plays a key role in promoting evidence-based policy in the country. The Institute is specifically mandated to provide quality policy advice to the Government of Kenya, Private Sector and other key stakeholders by conducting objective research and analysis and through capacity building in order to contribute to the achievement of national long-term development objectives by positively influencing the decision-making processes. KIPPRA delivers its mandate under three key areas: Capacity building; policy research and analysis; and networking and engagement.

1. Capacity Building Programmes

KIPPRA is mandated to develop capacities in public policy research and analysis to assist the Government in the process of policy formulation and implementation. The key capacity building programmes include, Young Professionals Programme, KIPPRA Mentorship Programme for Universities and TVETs (KMPUTs) and Commercialized programmes targeting national and county government officers as well as non-governmental and private institutions.

2. Policy Research and Analysis

The KIPPRA ACT mandates the Institute to identify and undertake independent and objective programmes of research and analysis. The policy research and analysis focus on three areas: thematic, inter-disciplinary research and demand-driven/contracted research.

3. Engagement and Networking

The Institute is mandated to provide platforms such as symposia, conferences, workshops and other meetings to promote the exchange of views on public policy issues.

All KIPPRA outputs can be accessed on the Institute's website: <https://kippra.or.ke/>

Access national and county policy documents as well KIPPRA publications on the KIPPRA Public Policy Repository: <http://repository.kippra.or.ke/>

Contact

For further information on KIPPRA's products and services, reach us on:

Tel: +254 20 2719933/4 **Cell:** +254 736 712724; +254 724 256078

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ASSOCIATION OF PROFESSIONAL SOCIETIES IN EAST AFRICA

Professionals Making A Difference At The Grassroots

2023 END YEAR GALA DINNER



GUEST OF HONOR

Hon. Musalia Mudavadi

Hon. Musalia Mudavadi, E.G.H
Prime Cabinet Secretary & Cabinet Secretary
for Foreign and Diaspora Affairs

6PM
17th — 2023
NOV



CHIEF GUEST

Mr. Felix Koskei

Chief of Staff & Head of Public Service

S A R O V A P A N A F R I C H O T E L N A I R O B I





KPDF INCOMING TRUSTEES

PROFESSIONAL STUDIES:

- Bachelor of Architecture, University Of Nairobi,
- Master of Business Administration (Strategic Management), University Of Nairobi
- Bachelor of Laws – University Of Nairobi (Ongoing)
- Professional Registrations:
- Registered Architect – Board of Registration Of Architects And Quantity Surveyors (Boraqs) A909
- Fellow Member Of The Chartered Institute Of Arbitrators

PROFESSIONAL EXPERIENCE:

- **2015 To Date** - Trioscape Ltd Managing Director
- **April 2005 To Date** - Trioscape Planning Services Ltd Director
- **April 2000 To 2005** - Trioscape Planning Services Principle Partner
- **Nov. '99 - Apr '00** - Trioscape Architects Senior Architect
- **April '98- Nov. '99** - Trioscape Architects Architect
- **Aug. '97 – Mar. '98** - Kisonyo Odwori & Associates - Assistant Architect

HONOURS AND AWARDS

- Steven was Awarded The Order Of The Grand Warrior (OGW) By H.E. Mwai Kibaki, former President of The Republic of Kenya for distinguished service to the nation in December 2012



Steve Oundo
Architectural Association of Kenya
E-mail: aak@aak.or.ke

Mr. John Oscar Juma is an Advocate of The High Court of Kenya admitted to the Bar in the year 2000 and has practiced actively for the last 23 years. An alumnus of Starehe Boys Centre,

Mr. Juma holds an LLB (Hons) Degree from the University of Nairobi and a Diploma in Law from the Kenya School of Law. He worked as an Advocate at M/s Akide & Co. Advocates for 10 years rising to the position of Partner before resigning and setting up the Law Firm of M/s J.O. Juma & Co. Advocates in 2010.



Mr. John Oscar Juma
[Personal Profile](#)



Dr. Brenda Achieng Obondo
[Healthcare Executive Board Member](#)

Dr. Brenda Achieng Obondo is a Healthcare Executive, Organizational Leader, and Board Member with significant experience in the healthcare industry, where she has excelled as Chief Executive Officer (CEO), Facility Manager, Healthcare Practitioner and Educator, Director and Board Member.

As the current CEO of Kenya Medical Association, she serves at the helm of the organization, leveraging a collaborative spirit with vision and leadership to chart strategic direction for the organization, build and oversee robust operations, manage engagement with members, the National Executive Council (NEC), media, and the public. Through advocacy, she champions the welfare of doctors, safeguarding of professionalism and quality of healthcare in Kenya.

CHRP Ahmed Quresha Abdullahi is the Executive Director at the Institute of Human Resource Management (IHRM). She is a Certified Human Resource Professional the highest HR certification in Kenya, she holds a Master's of Science degree in Human Resource Management from the University of Nairobi and a Bachelor of Arts Degree in Sociology and Psychology.

As the strategic leader at the helm of IHRM the professional body of HR professionals in Kenya regulating a membership of over 14,000 she is tasked with driving change, enhance competencies, promoting innovation, advocacy, influencing policies and standards of HR practice at a National and Global level.



Chrp Quresha Abdullahi, CHRA®
[Executive Director, IHRM](#)



Mr. Ronald K. Kimtai, MEIK

Chief Executive Officer
Environment Institute of Kenya (EIK)

Ronald Kimtai is the current Chief Executive Officer of Environment Institute of Kenya (EIK). He holds MSc. Environmental Legislation and Management, JKUAT. He is an astute environmentalist with interest in environmental law, policy and management for sustainable development. As the CEO, he has championed for professionalism in the field of environment and ensured environmental profession is competitive.

This is through introduction of refresher trainings, CPD policy, Regional forums and sensitization programs, National Environmental Conference, Establishment of EIK Branches, Review of environmental laws and proposing the implementable policies that governs environmental sustainability.

I am a Lead Consultant in Investments, Corporate Finance, Transaction Advisory, Government Privatizations, Equity and Debt Funding, Mergers, Acquisitions and Capital Markets Transactions in Kenya and the East Africa region.

I am a Fellow member of ICIFA, and a holder of Master of Science (Finance), Kenyatta University, Kenya, 2005, and a degree in B. Ed (Arts), Economics & Business Studies, Kenyatta University, Kenya. 2001 | First Class Honors. I have also acquired Corporate Governance Certification, by the Centre for Corporate Governance (CCG) and Institute of Company Secretaries (ICS), Mwongozo.

I am the current Chair of the ICIFA Council since June 2023, and also serve as a Director of ICIFA College (Founder Chair 2020-2023). Previously I have served as the Vice Chair of ICIFA Council, within my two terms service as a Council member (2016-2022).

I am a Member in the Governance Committee and previously served



FFA LEah Nyambura

Brief Profile

in the Registration Committee of the Council (2022-2023), and the Finance & Strategy Committee (2021-2022). I also served as Chair of the Membership Services Committee of the Council (2020-2021), its Vice in 2019-2020, and a member since 2018, after serving in the Professional Standards Committee 2016 to 2018.

I have been instrumental as an Organizer, Speaker, Panelist and Moderator in various conferences held by ICIFA, during my tenure in its Council and membership since 2016.



CPA FA Dr. Solomon T. Ngahu, PhD

Brief Profile

CPA FA Dr. Solomon Ngahu, PhD, MCISI has been vigilant and consistent in offering himself for analysis of public sector accounting, public sector financial management & analysis, training & research in public financial management reforms with bias to public sector accounting, budgeting, cash management leading to policy recommendations, among others.

He is a member of good standing for various professional bodies including Institute of Certified Public Accountant (CPA) Kenya, Institute of Certified Financial Analyst (CIFA) Kenya, Kenya Institute of

Management (KIM) and Member Chartered Institute for Security & Investments (MCSI)-UK and Association of Professional Societies in East Africa (APSEA).

Professionally he holds Certified Public Accountant (CPA), Certified Secretary (CS), Certified Investment & Financial Analyst (CIFA), Certified Credit Professional (CCP).

He is currently undertaking Certified International Investment Analyst (CIIA) in Switzerland and Certified Forensic Fraud Examiner offered by KASNEB, in the academic year 2023.



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OUR VISION

A dynamic space for Unity & Diversity.

OUR MISSION

To bring together people of common interest for networking, relaxation, socializing and discussing topical issues towards social economic development of a global citizen. We do this without any discrimination in Race, Gender, Tribe, Age, Religion or one's Political affiliation.

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BENEFITS/SERVICES

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Ample Parking For Members — Sports Facilities — Bed & Breakfast In The Hotel Rooms & Apartments — Tranquility & Serenity Fresh Foods & Variety Of Beverages



GOLF COURSE

GYM

Institute of
Certified Secretaries
The Governance Profession



2024 IN-PERSON TRAININGS, WORKSHOPS, CONFERENCES, SOCIAL , SECTOR SPECIFIC AND SENSITIZATION EVENTS

DATE	EVENT	CPD	VENUE	MEMBER	NON-MEMBER
Feb 20-23	County Governments Governance Convention	18	Nakuru	70,000	70,000
Feb 27-1	Governance, Ethics, Risk & Compliance (GERC) Course	20	Mombasa	100,000	110,000
April 22-26	Governance Auditors Accreditation Course	20	Mombasa	100,000	NA
April 24-26	28th Annual International Conference	20	Mombasa	50,000	70,000
May 27-31	360 Board Development Program	20	Naivasha	100,000	110,000
June 12-14	SACCO Sector Governance Workshop	18	Naivasha	60,000	60,000
June 24-28	Meetings, Writing and Records Management Course	20	Nairobi	60,000	80,000
Feb 20-23	County Governments Governance Convention	18	Nakuru	70,000	70,000
July 23-26	Training of Trainers (ToT) Course	18	Nairobi	80,000	100,000
July 24-26	Retirement Benefits Sector Governance Workshop	18	Naivasha	60,000	60,000



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KNQA - Unlocking Potential:

Kenya National Qualifications Authority(KNQA) Paving the Path to Success

In the heart of Kenya's educational landscape, a silent revolution is underway, orchestrated by the Kenya National Qualifications Authority (KNQA). Like a guardian of dreams, we are rewriting the narrative of education, ensuring that every individual's potential is not just recognized but celebrated.

Imagine a world where your qualifications speak a universal language, where the worth of your knowledge is understood and respected globally. This is the vision KNQA is turning into reality.

The authority serves as a beacon, guiding students, professionals, and institutions through the maze of qualifications, ensuring that each step taken is not just a step forward but a leap toward a brighter future.

One of KNQA's remarkable achievements is the establishment of a comprehensive and transparent qualifications framework. This framework acts as a roadmap, providing clarity on the equivalences and recognition of various qualifications. Whether you're a student planning to study abroad or a professional seeking international opportunities, KNQA is your trusted companion, smoothing the path to success.

In a world where innovation and adaptability are paramount, KNQA stands as a champion of continuous learning. The authority actively promotes and facilitates



the recognition of non-formal and informal learning, acknowledging that education goes beyond the walls of traditional classrooms.

This inclusivity ensures that individuals from all walks of life have the chance to showcase their skills and knowledge, fostering a culture of lifelong learning. Moreover, KNQA's commitment to quality assurance is unwavering.

As we navigate a world that is increasingly interconnected, KNQA stands as a testament to Kenya's commitment to excellence in education. It's not just an authority; it's a partner, a guide, and a guardian of potential.

In every certificate recognized and every qualification evaluated, KNQA is paving the path to success, one qualification at a time. Your qualifications are not just validated; they are future-proofed, ensuring that they remain relevant and valuable in the years to come.

Pomp and dance as KNQA welcomes the participants of the ACQF-II training Workshop at its offices. Also Present at the event were KNQA Council Chairperson Hon. Stanley Kiptis, KNQA Ag. Director General Dr. Alice Kande, European Training Foundation's -Edwardo Castel-Branco, KNQA Partners, and members of the KNQA staff.

In the grand tapestry of Kenya's educational landscape, the Kenya National Qualifications Authority is not just a thread; it's the golden needle that stitches dreams into reality. As individuals and institutions strive for excellence, KNQA stands as a guiding force, turning aspirations into achievements and qualifications into passports to success.

The journey to greatness begins with validation, and KNQA is here to illuminate your path. Step into a future of endless possibilities—where your qualifications are not just recognized; they are celebrated.

Members Directory

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Tel: (20) 224806, 0721691337, 0733330647; Fax: (20) 220582
aak@wananchi.com
www.aak.or.ke

2.



The Association of Consulting Engineers of Kenya (ACEK)

ACEK Secretariat Professional Centre, Parliament Road
P.O. Box 72643-00200
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The Chartered Institute of Arbitrators Kenya Branch (CIArb)

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4.



Geological Society of Kenya (GSK)

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TEL: (20) 558034, 0722-782246/0775 098995
geologicalsk@yahoo.com | info@geologicalsk.or.ke
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5.



Institute of Certified Public Accountants of Kenya (ICPAK)

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The Institute of Certified Public Secretaries of Kenya (ICPSK)

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Institute of Clerk of Works of Kenya (ICWK)

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Institute Of Certified Investments and Financial Analysts (ICIFA)

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9.



Insurance Institute of Kenya (IIK)

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iiksecretariat@gmail.com

10.



Institute of Quantity Surveyors of Kenya (IQSK)

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12.


Kenya Association of Radiologists (KAR)

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13.


Kenya Institute of Bankers (KIB)

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14.


Kenya Institute of Food Science and Technology (KIFST)

Kenya Institute of Food Science and Technology, C/o Department of Food Science JKUAT

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Kenya Institute of Management (KIM)

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Kenya Institute of Supplies Management (KISM)

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Kenya Dental Association (KDA)

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www.kda.or.ke

19.


Kenya Medical Association (KMA)

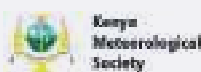
KMA Centre, Junction of Chyulu/Mara Roads, Opp. Visa Place in Upper Hill

P.O. Box 48502 - 00100 GPO Nairobi

Tel: 0722 275695

nec@kma.co.ke or | www.kma.co.ke

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Kenya Meteorological Society (KMS)

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Phone : 020 2147770 ext 2230; | 020 3867880 ext 2230; Fax : 254-2-3876955;

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Kenya Society of Physiotherapists (KSP)

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kspkenya@yahoo.co.uk
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22.


Law Society of Kenya (LSK)

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23.


Pharmaceutical Society of Kenya (PSK)

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24.


Society Of Radiography In Kenya (SORK)

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P.O. Box 30401 - 00100 Nairobi, Kenya
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25.


The Institution of Engineers of Kenya (IEK)

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The Kenya Veterinary Association (KVA)

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27.


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28.


Environment Institute Of Kenya (EIK)

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29.


Kenya Association of Records managers and Archivists (KARMA)

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30.


Institute Of Loss Adjusters And Risk Surveyors (IARS)

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31.


Information Systems Audit and Control Association (ISACA)

32.


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