



THE KENYA REVENUE AUTHORITY ACT

(CAP 469)

KENYA REVENUE AUTHORITY (KENYA SCHOOL OF REVENUE ADMINISTRATION) REGULATIONS, 2021

IN EXERCISE of the powers conferred by section 5(2A) and 21 of the Kenya Revenue Authority Act, the Board of Directors of the Kenya Revenue Authority make the following Regulations-

KENYA REVENUE AUTHORITY (KENYA SCHOOL OF REVENUE ADMINISTRATION) REGULATIONS, 2021

PART I – PRELIMINARY

1. Citation

These Regulations may be cited as the Kenya Revenue Authority (Kenya School of Revenue Administration) Regulations, 2021.

2. Interpretation

In these regulations unless the context otherwise requires

“academic programme” means the design of learning content which includes the intention, the structure of the content, the delivery mode, academic resources and assessment modes;

“admission” refers to admittance to any course of study at the School of a person who has met the requisite qualification;

“Authority” means the Kenya Revenue Authority;

“board of directors” means the board of directors established under section 6 of the Act;

“School” means the Kenya School of Revenue Administration established under regulation 4;

“nominal roll” refers to the information database maintained by the School containing a record of the identity of all the students admitted to the School;



“**registration**” refers to the process of enlisting a qualified person to an academic programme which culminates in the ingression of the person into the nominal roll;

3. Application

These regulations shall apply to all the management, staff and students of the School.

PART II – ESTABLISHMENT, POWERS AND FUNCTIONS OF THE SCHOOL

4. Establishment of the School

There is established a school to be known as the Kenya School of Revenue Administration. The School shall operate as a department in the Authority and shall be headed by a Commissioner who shall be the head of the department.

5. Object and Purpose of the School

- (1) Undertake teaching, training and research in revenue studies specializing in customs and tax administration and fiscal policy.
- (2) Provide capacity building and training for the better carrying out of the functions of the Authority.

6. Powers of the School

The school shall have power to-

- a) establish, with the approval of the Board of Directors, such campuses or centers for training and capacity building as are necessary and in furtherance of the objects of the School
- b) fix, demand and receive fees and other charges for services rendered;
- c) regulate and supervise the discipline of students of the school;
- d) enter into association or collaborations with other institutions of learning, organizations or bodies within or outside Kenya, as the School may consider necessary or appropriate and in furtherance of the objects for which the School is established;



- e) make such rules as may be necessary for regulating the affairs of the School; and
- f) perform such other acts or things as the school may consider necessary, conducive or incidental to the objects for which the School is established.

7. Management of the School.

The management of the School shall be conducted by the: -

- a) Governance Board
- b) Management Committee

8. The Governance Board.

The School shall be governed by an internal Governance Board which shall guide the School towards the desired strategic direction and shall provide overall leadership, governance and oversight to the School.

9. Composition of the Governance Board

(1) The Governance Board of the school, which shall consist of:

- a) the Commissioner General who shall be the Chairperson;
- b) the Commissioner/Head- KESRA who shall be the Secretary;
- c) the Commissioner- Customs and Border Control Department;
- d) the Commissioner- Domestic Taxes Department;
- e) the Commissioner- Corporate Support Services Department;
- f) the Commissioner- Strategy, Innovation and Risk Management Department;
- g) the Deputy Commissioner Human Resources;
- h) the Deputy Commissioner Marketing and Communication; and
- i) any other member as may be appointed by the Commissioner General.

(2) The Chairperson shall preside at every meeting of the Board and in the absence of the Chairperson, the members present shall appoint one of them to preside over the meeting.



10. Powers and duties of the Governance Board.

- 1) Subject to these Regulations, the Governance Board shall:
 - a) provide strategic advice and direction to the School;
 - b) approve study programmes;
 - c) monitor the performance of the School and make policy decisions that enhance the performance of the School;
 - d) control, supervise and administer the assets and funds of the School in a transparent and accountable manner and for such purpose as shall promote the functions and objects of the School;
 - e) approve and submit the financial estimates in respect of the School for consideration by the Board of Directors;
 - f) prescribe fees and other charges for services rendered by the School;
 - g) receive, on behalf of the School, any grants-in-aid, gifts, donations, fees, subscriptions or other monies and make legitimate disbursements therefrom;
 - h) review the financial viability of the School and guide the school accordingly;
 - i) recommend capital projects of the School for approval;
 - j) consider and approve management structures and governance systems for the governance, control and administration of the School including creation of new campuses, centers, faculties, divisions and units;
 - k) select and approve seals, coat of arms, logo, mace, brand colors and other identity instruments of the School;
 - l) in line with the Authority's policies, make recommendations for consideration and approval to the Board of Directors on corporate level matters touching on the School;
 - m) perform such other functions as may be conferred on it by the Board of Directors or under any other written law, in furtherance of the objects of the School.
- 2) The Governance Board shall determine the manner in which their business shall be conducted.



- 3) The Governance Board may establish and assign responsibilities to such committees and sub-committees as it considers necessary for the performance of its functions.

11. Management Committee.

There shall be a Management Committee, appointed by the Governance Board, which shall consist of:

- a) Commissioner/Head of KESRA who shall be the chairperson;
- b) heads of divisions;
- c) campus principals;
- d) deans;
- e) directors of institutes;
- f) heads of programmes;
- g) registrar who shall be the secretary;
- h) other members who may be co-opted into the Committee.

12. Functions of the Management Committee.

The Management Committee shall:

- a) be in charge of the day to day management and operations of the School;
- b) implement and coordinate the School's strategic and development plans;
- c) oversee the efficient management of the human, physical and financial resources of the School;
- d) recommend to the Governance Board the establishment, closure, or merger of colleges, campuses, faculties, schools, institutes, units, departments and centres;
- e) approve all syllabuses of the School;
- f) approve regulations governing methods of assessing and examining the academic performance of students;
- g) approve all examination results and awards of academic certificates and distinctions;
- h) approve all collaborations with external entities;
- i) evaluate research, teaching and staffing in the School;



- j) approve all disciplinary decisions against students;
- k) review internal management and governance systems from time to time and present recommendations thereon to the Governance Board;
- l) prepare estimates of expenditure required to carry out the work of the School and to submit them to the Governance Board for approval;
- m) prepare and submit annual procurement plans in line with the Authority's policies;
- n) determine general policy matters relating to the running of the School
- o) establish any such sub-committee as may be necessary for the carrying out of the functions of the Management Committee;
- p) perform any other duties as may be delegated to the Committee by the Governance Board.

PART III – FINANCIAL PROVISIONS

13. The funds of the school shall include -

- a) such sums as may be appropriated by the Authority for the purposes of the School;
- b) all moneys paid to the School by way of subscriptions, fees, rent, interest or any other income that may accrue from services rendered by the School;
- c) such monies as may accrue or vest in the School in the course of the exercise of its powers or the performance of its functions under these regulations or any other written law;
- d) gifts, grants, subsidies or donations made to the School; and
- e) such amounts from any public funds that may be created by law for the purposes of the promotion of any and all of the objects and functions of the School.

14. The annual estimates of the School shall be prepared in accordance with the policies of the Authority.



15. The Management Committee shall cause to be kept proper books and records of accounts of the income, expenditure, assets and liabilities of the School.
16. The Governance Board may invest any of the funds of the School which are not immediately required for its purposes in such securities funds as the Authority may, from time to time, approve.
17. The Governance Board shall, within three months after the end of each financial year, prepare and submit to the Authority a report of the operations of the School for the immediately preceding financial year

PART IV – ADMISSION, AWARDS AND STUDENT CONDUCT

18. Admission and Registration

- 1) A person shall qualify for admission to a course of study at the school, if that person has met the admission requirements as may be prescribed by the Management Committee.
- 2) The procedure of admission and registration shall be as prescribed by the Management Committee.

19. Academic programmes

The Governance Board shall determine the academic programmes and course units to be offered, the academic calendar and the duration of each course of study

20. Academic awards

- 1) The Governance Board may award a certificate, diploma or higher national diploma or such other award as it may consider appropriate.
- 2) The School may withdraw and recall an academic award if the award is found to have been obtained through fraud or misrepresentation;

21. Student Conduct and Discipline

The students shall at all times comply with the disciplinary rules and policies as may be prescribed by the Management Committee.

PART V – SAVINGS AND TRANSITIONAL PROVISIONS



22. Upon commencement of these regulations;

- 1) all the funds, assets and other property, both movable and immovable, which immediately before such date were vested in the School shall be deemed to be so vested in it under these regulations;
- 2) all rights, powers and liabilities, whether arising under any written law or otherwise which immediately before such day were vested in, imposed on or enforceable against the school shall, by virtue of this paragraph be deemed to be vested in, imposed on or enforceable against the school under these regulations;
- 3) all academic programmes, policies and procedures of the School existing prior to the commencement date, including but not limited to student enrollment and registration procedures shall continue to operate and shall be construed as having been made under these regulations;
- 4) all rules and regulations governing student conduct existing prior to the commencement date shall be construed to have been issued under the provisions of these regulations;
- 5) every person who is a member of staff of the School immediately prior to the commencement date shall, on and after such a date be deemed to be a member of staff appointed under these regulations.