

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

UNIVERSITY OF ELDORET

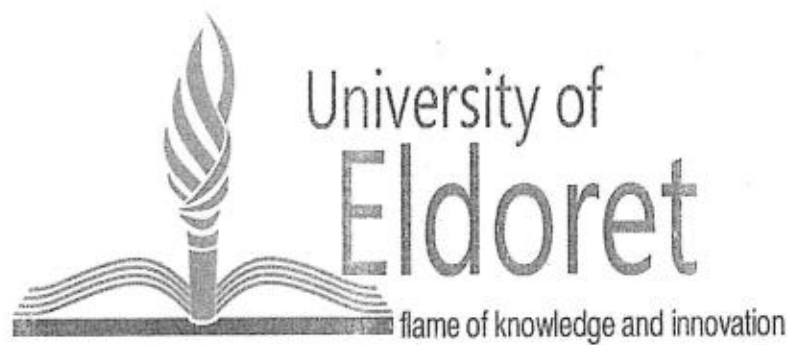
FOR THE YEAR ENDED
30 JUNE, 2021

NATIONAL ASSEMBLY
PAPERS SAID

DATE: 23 FEB 2023 THURSDAY

Leader of Majority
Party (Lom)

Joyce Kemerelle



UNIVERSITY OF ELDORET
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the Financial Year Ended June 30, 2021

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public
Sector Accounting Standards (IPSAS)

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The University of Eldoret was founded in 1946 by the white settlers as a Large-Scale Farmers Training Centre. In 1984, it was converted to a teacher training college – Moi Teachers. It became a campus of Moi University in 1990 – Chepkoilel Campus and was established as a Constituent College in August 2010, through Legal Notice No. 125. It became a fully-fledged University after being awarded a Charter on 11th February 2013 by the then President of the Republic of Kenya His Excellency Mwai Kibaki and became the 14th public University in Kenya. The University is represented by the University Council, through the Vice-Chancellor who is responsible for the general policy and strategic direction of the University.

(b) Principal Activities

The Core business of the University as provided by the Universities Act 2012 of the Laws of Kenya includes:

1. Teaching, Research and Technology Innovations
2. Corporate social responsibility and Promotion of social fairness
3. Cooperation with Government in the planned development of university education
4. Advisory and consultancy services

Vision: A premier University that nurtures global Leaders and Innovators.

Mission: To provide high quality education and training, research and consultancy in Science, Agriculture and Technology to meet the needs and aspirations of a dynamic society.

Core Values: At University of Eldoret, we are committed to:

1. Integrity;
2. Innovativeness;
3. Customer satisfaction;
4. Competitiveness;
5. Equity;
6. Responsiveness; and
7. Inclusivity.

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Objectives and Functions

1. To enhance quality of teaching and learning;
2. To position the university as a research centre;
3. To improve governance and corporate image;
4. To attract and retain competent human resource;
5. To develop and maintain physical and technological infrastructure;
6. To strengthen resource mobilization and utilization;

Quality Policy Statement: University of Eldoret is committed to providing quality higher education through teaching, research, outreach and consultancy services that meet and exceed the expectation of all interested parties, comply with ISO 9001:2015 standard and applicable statutory and regulatory requirements and continually improve the quality management systems effectiveness through periodical reviews at appropriate levels.

(c) Key Management

The University's day-to-day management is under the following key organs:

1. University Management Board (UMB);
2. University Senate; and
3. University Deans Committee.

(d) Fiduciary Management

The key management personnel who held office during the Financial Year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Vice-Chancellor	Prof. Teresa A. O. Akenga
2.	Deputy Vice Chancellor (A&F)	Prof. Wilson Ngetich
3.	Deputy Vice Chancellor (ASA)	Prof. Ruth N. Otunga
4.	Deputy Vice Chancellor (PRE)	Prof. Philip Raburu
5.	Registrar (Academic)	Prof. Paul K. Tarus
6.	Ag. Registrar (Administration)	CPA Francis Ikapel Omete
7.	Registrar (Planning)	Dr. Benjamin Mwasi
8.	Ag. Finance Officer	CPA Ereu Totona
9.	Senior Legal Officer	Mr. Stephen Anditi

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(e) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements exist between the University and the organs listed below:

1. Audit and Risk Management Committee of Council
2. Ministry of Education
3. Parliamentary Investment Committees (PIC) and Education (PCE)
4. Public Procurement and Regulatory Authority (PPRA)
5. Ethics and Anti- Corruption Commission (EACC)
6. Office of the Audit General (OAG)

(f) University Headquarters

P. O. Box 1125 - 30100
Chepkoilel/Eldoret-Ziwa Road/Off Iten Road
Eldoret, KENYA

(g) University Contacts

Telephone: (254) (0) 5363111, (254) (0) 532033712, (254) (0) 532033712
E-mail : vc@uoeld.ac.ke
Website: www.uoeld.ac.ke

(h) University Bankers

- | | |
|---|---|
| <ol style="list-style-type: none">1. National Bank of Kenya Ltd
Eldoret Branch
P.O. Box 3111 - 30100
Eldoret, Kenya3. Standard Chartered Bank Ltd
Eldoret Branch
P.O. Box 7 - 30100
Eldoret, Kenya5. Co-operative Bank of Kenya Ltd
Eldoret Branch
P.O. Box 2948 - 30100
Nairobi, Kenya | <ol style="list-style-type: none">2. Kenya Commercial Bank
Eldoret West Branch
P.O. Box 5197 - 30100
Eldoret, Kenya4. Equity Bank Ltd.
Eldoret Branch
P.O. Box 2210 - 30100
Eldoret, Kenya |
|---|---|

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PERFORMANCE AT A GLANCE

Figure 1: Our Revenue in Brief

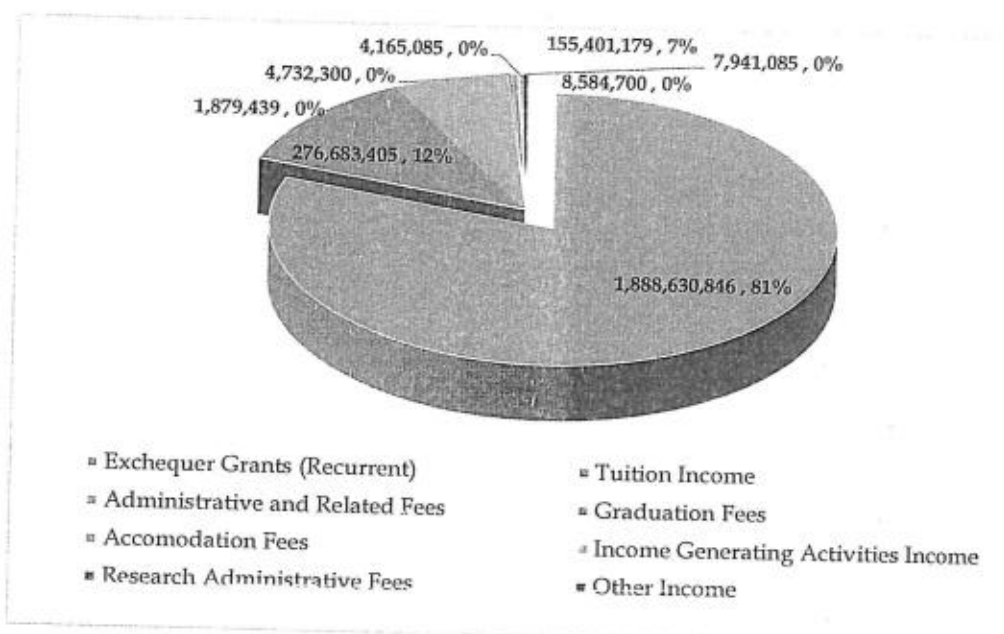
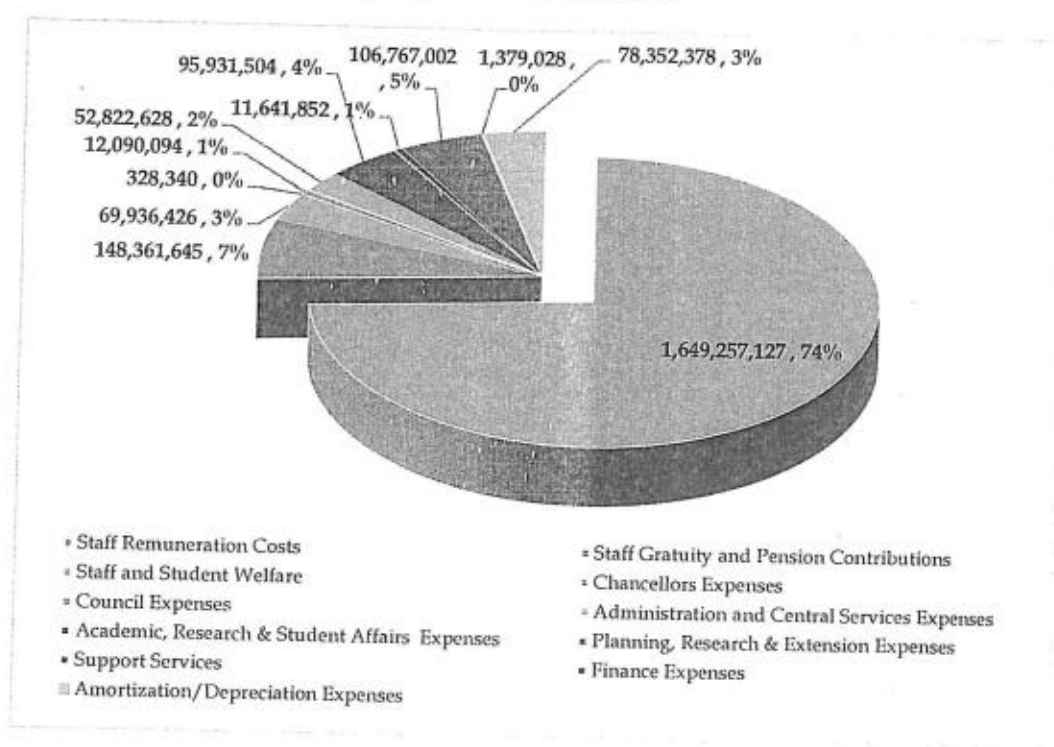


Figure 2: Allocations/Expenditure in Brief



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- (i) **Independent Auditors**
Auditor General
Office of the Auditor-General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya
- (j) **Principal Legal Adviser**
The Attorney General
State Law Office
Harambee Avenue
P. O. Box 40112
City Square 00200
Nairobi, Kenya

THE UNIVERSITY COUNCIL



Dr. Ismail Buro Hassan
(DoB -1957)

Dr. Hassan is a seasoned Educationist specialising in Education Administration, research, advocacy, policy formation, monitoring & evaluation, and management of Educational Institutions. He served as Secretary to Garissa County Taskforce on Improving Education Standards in 2017/2018, Deputy Director and Head of Management Development (Capacity Development) at Kenya Education Management Institute (KEMI) from 2014 to 2016, KEMI Regional Training Coordinator for North Eastern and Coast Regions from 2011-2013. He also served as a Provincial Director of Education, DEO, Education/Quality Assurance and Standards Officer, Teacher Trainer and a Teacher.

He holds a Doctorate Degree in Business Administration (JKUAT), Masters of Business Administration (Strategic Management) (KEMU), Master of Arts in Education and International Development (London) and Bachelor of Education from University of London. He has also attended several professional courses in Performance Management, Strategic Leadership Development Program, Education Management and Financial Management. Dr. Hassan is currently a Member of Kenya Association of Public Administration and Management (KAPAM) and The North Eastern Muslim Welfare Society. He has also published and reviewed several Peer Review Academic Papers for Publication at African Educational Journal

Prof. Teresa A. O. Akenga has served previously as the DVC (Academics, Research and Extension) at the Management University of Africa and the Deputy Principal (Academic Affairs) at Bondo University (now JOOUST). She was an Associate Professor of Organic Chemistry at Kigali Institute of Science and Technology, Rwanda. She served as a lecturer and a Senior Lecturer in Chemistry Department teaching Organic Chemistry. Prof. Akenga holds a Ph.D in Organic Chemistry from University of New South Wales in Australia, MSc in Chemistry and B.Ed (Sc.) in Chemistry both from KU and an MBA (Corporate Governance)



Prof. Teresa A. O. Akenga,
(DoB - 1963)

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from KCA University.

She is the current Vice-Chairperson, Forum for African Women Vice Chancellors (FAWoVC). She was a member of the Executive Committee of the Inter-Universities Council of East Africa (IUCEA) and was also a representative of Vice-Chancellors at the Board of Kenya School of Government from July 2017 to July 2020. She was awarded "The Moran of the Order of the Burning Spear" (MBS) by the President of Kenya, H.E. Uhuru Kenyatta in 2013 in recognition for her contribution to training, research and curricula development. In year 2020 she was honoured with a Women in Education Leadership award for her role in overseeing the University towards a global outlook.



Dr. Beryl Namalwa Mutekhele
(DoB -1963)

Dr. Beryl is an eminent professional and Educationist who has served as County Executive Committee Member (CEC) of Education, Youth Affairs and Sports for Bungoma County (2013 to 2017), Principal, Lugulu Girls and Namawanga Girls. As CEC, she steered Bungoma county to position one in devolved functions of education in Kenya and chaired the Education CECs' caucus at the council of governors for five years. Beryl has also taught at the University of Nairobi's Kitale campus as a part-time lecturer and also served as a senior examiner for KNEC.

Beryl is extensively trained in Education administration, with Ph.D. and M.A in Project Planning and Management, specializing in monitoring and evaluation from University of Nairobi, B.Ed (Science) Maths/Physics from Egerton University and Dip (Science) (KSTC). She has excellent leadership and management expertise backed with vast hands-on experience in government governance as well as sound knowledge of related organizational policies, administrative systems and procedures. As a team player, she works well with others in meeting and achieving results. She has been involved in consultancy work and published research articles in international journals.

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Hon. Jire has over 6-year experience in finance, public administration, asset management, human resource management, politics and governance blended with strong sense of integrity and personal commitment. He served as the Deputy governor Tana River County between the years 2013-2017, in the year 2012 he served as the logistics officer Kenya red cross society and was the relationship officer operations at Equity bank Kenya in the year 2011. He has Master of Business Administration (MBA) in Strategic Management, Mount Kenya University, Kenya, 2015 and Bachelor of Education Arts, University of Nairobi, Kenya, 2011.



Hon. Jire Siyat Mohamed
(DoB - 1987)



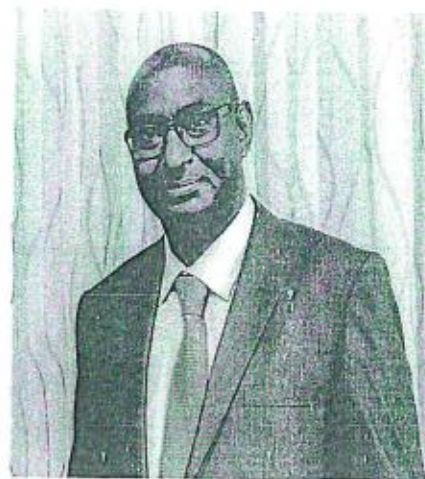
James Mwangi Kiburi
(DoB -1965)

Mr. James Mwangi Kiburi holds a Bachelor of Education (Science) Degree from Kenyatta University as well as Master of Philosophy (MPhil.) in Educational Psychology from Moi University. He is currently pursuing a PhD in Educational Psychology at Maasai Mara University. Currently he is a Deputy Director of Education in the Ministry of Education, State Department for University Education and Research.

He also served as Acting Director of Higher Education for over two (2) years from March 2016 to September, 2018. He has worked with the Ministry of Education in various capacities and duty stations since 1999 to 2020. He previously worked with the City Council of Nairobi as Senior Education Officer and Assistant Director of City Education from 2002 to 2007 and Teachers Service Commission (March 1990 - January 1999) as Secondary School Teacher and Deputy Head Teacher at Simotwo High School and Mukoe Secondary School respectively.

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Kihunyu Gitogo is a career accountant currently serving as the Finance Director at Equitorial Nut Processors & Pioneer Group of Schools. He has previously served at Jomo Kenyatta University of Agriculture and Technology as the Finance Officer, Management Accountant at Kenol/Kobil and Nairobi Bottlers Ltd as well as an Auditor at Price Waterhouse CPA(K). He Holds an MBA (Finance) from University of Nairobi and a Certified Public Accountant of Kenya (ICPAK). He is a member of ICPAK and serves as secretary of Kingsize Sacco.



John Kihunyu Gitogo
(DoB – 1968)



Joseph Ole Nkamasiai
(DoB –1972)

Nkamasiai is an accomplished and energetic program and organizational development specialist with a solid community development track record in areas of program design, development, advocacy work and policy influence. He is motivated leader with strong organizational and prioritization abilities. Areas of expertise include project cycle management, Trainer of Trainers in governance, leadership, organizational capacity building, people skills, problem solving and cross-cultural influencing.

He has a cumulative 17 years' experience in directorship, senior management and middle level in program design and management with African Indigenous Agency for Development (AIAD), AICCAD, IEBC, Child Fund Kenya, Family Health International and Action Aid International. He also worked as a research assistant with Elimu Yetu and as a teacher at St. Mary's High School Narok. He holds a M.A in International Relations from USIU and B.Ed Arts from Kenyatta University. Currently he is pursuing M.A Project Planning & Management from University of Nairobi.

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Momanyi is aspiring Senior Administrator in an Academic Institution and seeking to contribute to a world class Leadership. A holder of MBA-Strategic Management with a six-year Teaching and Research experience at Kisii University and Jomo Kenyatta University of Agriculture & Technology and a seven-year Customer Advisory and Marketing experience with Barclays Bank of Kenya.

He holds an MBA-Strategic Management (JKUAT), Bachelor of Philosophy from Pontifical Urbaniana University. Currently, pursuing Ph.D (Business Administration) from Jomo Kenyatta University of Agriculture & Technology. He has several publications customer relations and staff training among others in International Journals.



Sixtus Momanyi Ondieki
(DoB -1976)

MANAGEMENT TEAM



Prof. Teresa A. O. Akenga,
Vice Chancellor

Prof. Teresa A. O. Akenga has served previously as the DVC (Academics, Research and Extension) at the Management University of Africa and the Deputy Principal (Academic Affairs) at Bondo University (now JOOUST). She was an Associate Professor of Organic Chemistry at Kigali Institute of Science and Technology, Rwanda. She served as a lecturer and a senior lecturer in Chemistry Department teaching Organic Chemistry. Prof. Akenga holds a Ph.D in Organic Chemistry from University of New South Wales in Australia, MSc in Chemistry and B.Ed (Sc.) in Chemistry both from KU and an MBA (Corporate Governance) from KCA University. She is the current Vice-Chairperson, Forum for African Women Vice Chancellors (FAWoVC).

She was a member of the Executive Committee of the Inter-Universities Council of East Africa (IUCEA) and was also a representative of Vice-Chancellors at the Board of Kenya School of Government from July 2017 to July 2020. She was awarded "The Moran of the Order of the Burning Spear" (MBS) by the President of Kenya, H.E. Uhuru Kenyatta in 2013 in recognition for her contribution to training, research and curricula development. In year 2020 she was honoured with a Women in Education Leadership award for her role in overseeing the University towards a global outlook.

Prof. Wilson K. Ng'etich is an Associate Professor in Soil Science and the Deputy Vice-Chancellor (Administration and Finance). He holds a Doctorate Degree in Agricultural Water Management from Cranfield University, United Kingdom, Master of Science and Bachelor of Science in Physics from University of Nairobi. He joined the then Chepkoilel Campus of Moi University as a Senior Lecturer in the Department of Soil Science in 2007, having worked at the Tea Research Foundation of Kenya as a senior scientist for 18 years, leaving when he was the Principal Research Officer.



Prof. Wilson K. Ng'etich
DVC (AF)

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He teaches Soil Physics, Soil-Plant-Water Relations and Crop Modelling. He served as the Head of Department of Soil Science from October 2008 till his appointment as acting Director Town Campus in August 2016. He continues to be active in research, with current research interests in degraded lands. He has supervised and examined a number of postgraduate candidates within and outside Kenya. He is a member of the Institute of Physics (UK), the Soil Science Society of East Africa and the Environment Institute of Kenya.



Prof. Ruth N. Otunga
DVC (ASA)

Prof. Ruth N. Otunga is a Professor of Education (Curriculum Studies) and the Deputy Vice-Chancellor (ASA). She holds B. Ed. (Home Economics) from UoN, M. Ed and PhD in Curriculum Studies from KU and MU respectively. Prof. Otunga has served under the Teachers' Service Commission as a teacher and lecturer. She has worked at MU as a lecturer, head of Department, Dean of School of Education and Deputy Principal (ASA) at the then Chepkoilel University College. She has published books, book chapters and articles in refereed journals. She is a member of the Assn. for African Women for Research and Development (AAWORD) and Assn. for Third World Studies, Kenya. She is a Vice President of the Organization for Social Science Research in Eastern and Southern Africa (OSSREA) and a Chair of the Regional Academic Advisory Board on African Centres of Excellence II (ACE II).

Prof. Phillip Okoth Raburu is an Associate Professor and the Deputy Vice-Chancellor (Planning, Research and Extension). He holds a Doctorate Degree in Environmental Studies from Moi University, Master of Science in Hydrology and a Bachelor of Science in Botany and Zoology from University of Nairobi. He lectured in Siriba Teachers College, Kisii Teachers College and Ramogi Teachers College before joining Moi University as an Assistant Lecturer then grew through to be a Senior Lecturer at University of Eldoret and the immediate former Head of the Department of Fisheries and Aquatic Sciences. He teaches post-graduate courses and supervises research work for post graduate students.



Prof. Phillip Okoth Raburu
DVC (Planning, Research and Extension).

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He is a member of the World Aquaculture Society, Victoria Institute for Research on Environment and Development International, Society of Wetlands Scientists, East African Natural History Society, Water Quality International, Panafrican Fish and Fisheries Association and East African Water Association (Kenya Chapter). He has written several publications and received research awards in the field of Wetlands Aquaculture.



Prof. Paul K. Tarus
Reg. Academics

Prof. Paul Kipkosgei Tarus is an Associate Professor and the Registrar-Academic. He holds a Ph.D in Natural Product Chemistry, MSc in Chemistry and a BSc in Chemistry and Physics, all from Kenyatta University and Post-Doctoral Studies at the University of Natal, Durban, South Africa.

He has initiated collaborations between the UoE and the North Rift Herbalists Association, the Pyrethrum Board, Tianjin University of Chinese Traditional Medicine, the University of Western Cape in South Africa and the University of Free State, Bloemfontein, South Africa.

He is a member of the Kenya Chemical Society, Natural Products Research network of East and Central Africa (NAPRECA), Claude Ake Scholars' Association and Kenya DAAD Scholars' Association. Prof. Tarus has written several publications and been granted research awards in his field of Chemistry.

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Francis Ikapel Omete holds a Bachelor of Education (Arts) degree from University of Nairobi, Specializing in Economics and Mathematics, Master of Business Administration (MBA) from Jomo Kenyatta University of Agriculture and Technology (JKUAT) specializing in Finance and is a Certified Public Accountant –CPA (K). He previously worked as Accountant I and then Senior Accountant with the Ministry of Finance-The Treasury, GoK for over five years gaining substantial administrative experience. He also worked as fund account manager for the National Government Constituency Development Fund Board (NG-CDF). He holds the international computer driving license (ICDL) and is currently pursuing his PhD in finance and lectures accounting and finance at university of Eldoret. He has also lectured accounting and Finance in Jomo Kenyatta University of agriculture and technology (JKUAT), Catholic University of Eastern Africa (CUEA) and Mt. Kenya University.



CPA Francis Ikapel Omete
Ag. Reg. Administration



Dr Benjamin Mwasi
Reg. Planning

Dr. Benjamin Njore Mwasi is the Registrar-Planning. He is a Registered Environmental Impact Assessment / Environmental Audit (EIA/EA) lead expert and practicing GIS expert. Dr. Mwasi holds a Ph.D in Environmental Science from the University of Amsterdam, MA in Geography from Carleton University, Ottawa and a BSc in Surveying and Photogrammetry. He has written several publications and presented conference and seminar papers. He has served as a Senior Lecturer and Head of the Department Environmental Monitoring, Planning and Management, lecturer in the School of Environmental Studies at Moi University and a lecturer in the Geography Department at Egerton University. He worked at the Ministry of Lands and Housing (Survey Department) in several capacities.

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CPA/FA. Ereu Kibon Totona is the Ag. Finance Officer. He holds a Masters of Business management (Accounting) and a Bachelor of Arts (Technology & Management Studies) both from Moi University. He is a member of the Institute of Certified Public Accountants (K) and a member of the Institute of Investment and Financial Analyst.

An accountant by profession, he has served in both the public and private sector in various capacities. He was the Deputy Finance Officer at University of Eldoret, a Senior Accountant at Moi University and Senior Account Assistant at Moi University Holdings. He served as the Ag. Finance officer at Kabarak University and an Accountant at Kenya-Finland Development program – FINNIDA.



CPA/FA. Ereu K. Totona
Ag. Finance Officer



Mr. Stephen Anditi
Senior Legal Officer

Mr. Anditi is the Senior Legal Officer. He is an Advocate of the High Court of Kenya. He holds a Bachelor of Laws from Nkumba University, Uganda, a Post-Graduate Diploma from Kenya School of Law and a Diploma in Legal Studies from the Institute of Commercial Management. He also holds Masters of Laws Degree (Corporate Law, Banking and Securities).

He has served in the Supreme Court of Kenya as Legal Counsel Office of the Deputy Chief Justice and Vice-President of the Supreme Court and as litigation Counsel with M/S Nyairo and Company Advocates in their Nairobi and Eldoret offices. He is chartered arbitrator and member with the Institute of Chartered Arbitrators UK and Kenya and a certified mediator with the Kenya Judiciary.

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CHAIRMAN'S STATEMENT

University of Eldoret was chartered on 11th February 2013, as a young vibrant University dedicated towards enhancing Agriculture, Aquaculture and Innovativeness. Through the collective effort of the University Council, University Management Board, University Staff and our key stakeholders, we have managed to chart the way forward for the University by adhering to the Vision, Mission and Core Values which have been the guiding principles of our University. I wish to laud all of you for your dedicated efforts and support throughout this entire period, as we strived amidst challenges of inadequate funding, manpower and infrastructure to achieve this fete. I therefore, encourage you to continue with this dedication. Thus, it is with great pleasure to present to you this Annual Report for the Financial Year ended 30th June, 2021. Below find a brief summary of key areas we wish to highlight as a University in the year under review:

Strategic Plan

I am happy to report that during the year; the University was committed to the implementation of the Strategic Plan 2019-2024 through the annual workplans and signed performance contract. The 2019-2024 Strategic Plan provides a blue print of the University's development priorities in the next five (5) years. The focus on the implementation of the strategic plan shows our prioritization of activities in our budgets and prudence in resource allocation and utilization to facilitate the achievement of key objectives.

We were therefore, able to address our six (6) strategic objectives as well as laid a firm foundation for effective and efficient service deliver. I am happy to note that in the FY 2020/2021, the Strategic Plan was implemented through Performance Contracting (PC). The PC was successfully cascaded to the lowest level of management (Head of Sections) and we were able to submit quarterly PC reports to various government offices and government agencies on time.

The key achievements during the reporting period under the Strategic Plan 2019-2024 based on the strategic objectives include;

Table 1: Key Achievements – 2019-2021 Strategic Plan

Strategic Pillar	Strategy Objectives	Achievements
Social	To enhance quality of teaching and learning	<ul style="list-style-type: none">• ODeL Policy ready• Procured Servers and installed• Launched ODeL program• ISO 9001:2015 internal and external audit was

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Strategic Pillar	Strategy Objectives	Achievements
		<ul style="list-style-type: none"> successfully carried out. The new University Council was sensitized on ISO 9001:2015 requirements and on Strategic Plan 2019-2024 Completed Perimeter Wall Phase IV
Social	To position the University as a Research Centre	<ul style="list-style-type: none"> The University allocated Kshs.17.4M for research and innovation Ten (10) proposals attracted twenty-six million, eight hundred thousand shillings (Kshs.26.8M) 134 article papers published
Social	To Improve governance and corporate image	<ul style="list-style-type: none"> Eleven (11) policies were developed/ reviewed and approved by Council New University Council inducted into office
Social	To Attract and retain competent human resource	<ul style="list-style-type: none"> Outsourced cleaning services to a Contracted company 4 lecturers completed Ph.D program
Social	Develop and maintain physical and technological infrastructure	<ul style="list-style-type: none"> Thirty point nine million shillings (KShs.30.9 million) to ICT directorate and acquired equipment and provided services School of Education Complex - Amphitheatre was moved from 22.5% to 44% completion 4 laboratories, 4 hostels and 2 common rooms were refurbished 320m entry lane constructed to the bitumen standards 100% completion
Social	Strengthen resource mobilization and utilization	<ul style="list-style-type: none"> Kshs.1.89 billion allocated from exchequer Kshs.459 million collected through A-in-A Outstanding student debts reduced by 20% The University complied with the statutory obligations

These achievements were attained in spite of the disruptions caused by the COVID-19 pandemic. It is our hope that normalcy will be restored to facilitate the implementation of our Strategic Plan.

Financial Obligation

The University of Eldoret depends largely on funds from the exchequer and Appropriation in Aid (A-I-A). Given the inadequacy of these financial resources, the Council has put in place measures for alternative resource mobilization strategies by engaging like-minded partners in education, research and development. To moderate the financial challenges, the University has opened an Endowment Fund Bank Account and is in the process of officially launching the fund.

The Endowment Fund Account will aid the University in sourcing for funds from well-wishers for mutual benefit of the University. I am encouraged to report that

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considerable work has been done to mobilize staff, students and alumni to support and take ownership of the Fund. The Endowment Fund Account is active and voluntary staff contributions are being deducted on a monthly basis. The expected launch of the fund in the next financial year will enable fund-raising efforts to be carried out to increase the fund.

Prudent management of the University's financial resources is a key Council mandate. I wish to declare that the financial statement given in this annual report is a true and fair view of the state of affairs of the University for the Financial Year ended June 30th, 2021 and the operating results of the University for the same period.

Performance Contract

In line with the provisions of the Constitution, Performance Contract was established to enhance efficient and effective service delivery to Kenyans. In order to meet our service delivery, the Council always enters into a performance contract with the Ministry of Education which is our parent ministry. The purpose of the Performance Contract (PC) is to provide an objective assessment of results realized and challenges experienced by the University as we strive to achieve our core mandate. The objectives of the PC are drawn from the University of Eldoret Strategic Plan and anchored on the Kenyan Vision 2030, Medium Term Plan (MTP III), the Sector Performance Standards (SPS) and Sustainable Development Goals (SDGs). The contract is also sensitive to the presidential directives as stipulated in the "Big 4 Agenda". The University of Eldoret is very committed to this process as can be attested by a PC score of 3.3845 in our latest assessment of the University's performance.

Operating Environment

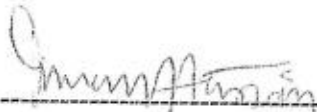
The operating environment was very dynamic with anticipated universities reforms and as a Council, we are focused to ensure that University programs remain relevant. Apart from these challenges there has been need to improve the infrastructure by increasing the physical facilities that would give the University a competitive advantage. I am pleased to report that in 2020/21 FY, the Council targeted and implemented several projects. These projects included; Education Complex-Amphitheatre, School of Economics and Business Management Complex, and perimeter wall phase IV. Further, major renovation works on student hostels, teaching laboratories and buildings were undertaken to enhance learning environment. In line with the Government development agenda, the University has committed to align its projects and programmes in quality teaching and learning to conform to the 'Big Four' Agenda in order to enhance service delivery. These

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initiatives have seen the University enhance its commitment to improving health service delivery under the COVID-19 environment, introduce innovative learning approaches (ODEI), increase research output, equip laboratories and disseminate research findings to the general public. The University Council, University Management Board and University Staff have worked steadfastly in a bid to create a conducive and enabling environment for teaching and learning.

Conclusion

The Council in all its undertakings continue to set the right tone geared towards the realization of University's vision and mission. On behalf of the Council, I wish to sincerely thank the Government of Kenya and our parent ministry for their continued support. To our development partners, we highly appreciate your continued support. I also want to thank the Chancellor for her undivided attention, guidance and commitment in the progress and development of the University of Eldoret. To the Management, staff and students, thank you for the commitment and dedication. I humbly appeal that we all continue with the commitment and hard work that you have exhibited during the year. It is our expectation that the peaceful and productive environment witnessed during the year will continue into the coming year.



Dr. Ismail Buro Hassan
Chairman of Council



Date

REPORT OF THE VICE-CHANCELLOR

The University of Eldoret is a centre for quality education in Agriculture, Science, Innovation and Blue-Economy. We are dedicated towards offering quality services to our esteemed stakeholders. Through joint efforts of the University Council, University Management Board, University Staff and our major customers who are our stakeholders, the University has steadfastly ensured that it lives by its core values in ensuring that quality assurance and customer satisfaction is enhanced.

I am delighted to present the 2020/2021 Financial Year Report for year that ended 30th June 2021. As an institution of higher learning, we played our role of providing a conducive learning environment and facilitated generation of knowledge through research initiatives. This enabled staff-student engagements, opened collaborative and linkage opportunities and consultancies. The dissemination of knowledge through workshops seminars and conference were undertaken with community participation. Unfortunately, the disruption of academic programs led to the introduction of Blended Teaching and Learning in order to deliver academic programs. We are happy to report that ODeI and Face-to Face learning, as a new product offer, was well received and supported providing potential for enhancement and improvements and greatly enhanced our business continuity.

However, the higher education sub-sector in Kenya is very dynamic and has witnessed a rapidly changing environment with expected reforms which universities have to contend with, in order to continue delivering on their core mandate to the satisfaction of all stakeholders. As an institution of higher learning, we faced a number of challenges in the last financial year. Majorly, this emanated from the reduced capital development grants to support ongoing infrastructural projects meant to support requisite learning lecture spaces and securing the University. However, as a University, we managed to put modalities in place to adapt to the changing policies, which have been essential in progressing the projects to achieve our mandate. Further, the COVID-19 pandemic caused disruption of activities including the closure of the University in the last part of the third and early part of the fourth quarters when major activities were expected to be undertaken. In spite of the disruption, the University's resilience saw pending activities such as renovation works on student hostels, and teaching laboratories completed. To demonstrate our focus, the following key areas highlight our performance in the year under review.

Strategic Plan and Performance Contracting

During the 2020/2021 Financial Year, the University completed the preparation of the 2019-2024 Strategic Plan. Informed by the End-Term Review of the 2014-2019 Strategic Plan, we reviewed our vision, mission and strategic objectives based on the lessons learned. Although, the evaluation showed that majority of the activities envisioned by the Strategic Plan 2014-2019 were fulfilled, SWOT and PESTEL analysis identified gaps that the Strategic Plan 2019-2024 will address. In particular, the plan is focused on sustainability and innovation with a strong research base. This will create an institution that is well positioned to approach the ten (10) years beyond 2024 with confidence and a competitive advantage. The plan was therefore completed and implemented focusing on six (6) Key Result Areas (KRAs) which were operationalized through the Performance Contract framework. We have therefore, ensured that the Performance Contracting (PC) process derived performance targets from the Strategic Plan, Sector Performance Standard (SPS), MTP III and is fully aligned to the University budget.

I am happy to report that so far, through collaborative efforts between the University Council, University Management Board and University Staff at large, the University managed a composite PC score of 3.3845 which translated to *Good*, despite the effects of the pandemic. This demonstrates the focus in utilizing the available resources within our disposal to achieving our set targets.

Teaching and Research Activities

It is a delight to report that the University continued to discharge its mandate of teaching, research and outreach successfully throughout the year. This was in spite of the various closures of educational institutions in order to contain the spread of COVID-19 pandemic. The Academic year 2020/21 was therefore delayed and the academic calendar was adjusted to recover lost time. As a unique year, mix approaches to teaching and learning were employed with blended learning adopted. The University stepped up its effort in supporting research to achieve our mandate and support Government's role in the achievement of the Big 4 agenda. In this endeavour, we renovated laboratories and equipped them through acquisition of additional equipment and donations in order to improve our research output.

The student population on the other hand has continued to change in response to the changes in the government policies. Currently, the University total student population stands at approximately 10,032 students distributed in the nine (9) Schools of the University. This figure comprises of diploma, undergraduate and post graduate students. The University admitted a total 2,826 GSSP and 219 PSSP in

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2020/2021 academic year compared to 2,364 GSSP and 332 PSSP students in 2019/20 Academic Year. The increase was as a result of aggressive marketing effort by the staff. The University successfully held its 8th Graduation and first virtual Ceremony on 12th March, 2021 graduating a total of 1,311 students among them 10 PhD's compared to a total of 3,798 students among them 27 PhD's last year. This reduction was due to COVID-19 pandemic.

In an effort to transfer research and technological innovations to society, the University disseminated research findings through conferences, workshops, policy briefs and publications. We therefore, participated in the world wetlands celebration, National Wetlands Conference and conducted public lectures. It was therefore, encouraging to see the University faculty and students publish 134 papers. Although this was not our desired level of output, it's gratifying to witness impactful publications in referred journals.

On our engagement and in reaching out to the local communities in North Rift and the nation at large, we organized various extension and outreach activities. Through our Outreach Centre, and in collaboration with the neighbouring counties, the University has been able to interact with and transfer relevant technologies both in academics, crop, animal and fish farming to the youth, women and farmers for the improvement of community livelihoods. To overcome COVID-19 restrictions, we created farmers' WhatsApp Platforms and Radio talk shows for different groups of farmers to continuously engage.

Financial Performance and Utilization of Funds

The main source of funding to the University during this period under review was the Exchequer, with a contribution of a total of Kshs.1.89 billion for recurrent expenditure purposes as compared with Kshs.2.14 billion in the previous year from the Parent Ministry. Internally generated revenue at Kshs.459.39 million during the year with fees paid by both the Government Sponsored Students Programme (GSSP) and Privately Sponsored Students Programme (PSSP) being the second major source of funding at Kshs.276.68 million. In addition, the University generated a sum of Kshs.155.40 million from student's administrative and related fees, Kshs.4.72 million from graduation levies and Kshs.8.58 million from accommodation fees. In general, the University recorded an aggregate income of Kshs.2.35 billion during the year, while the recurrent expenditure stood at Kshs.2.25 billion with other gains of Kshs.10.20 million. The University therefore, recorded a surplus financial performance of Kshs.103.68 million during the year. This was mainly contributed by


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closure of the University due to Covid-19 pandemic thus most activities and programmes did not take place as planned during the FY.

On the other hand, the Capital Development grants received by the University stood at Kshs.36.53 million during the year. The amount was expended in the respective on-going projects namely School of Education Amphitheatre which progressed well during the year.

Conclusion

On behalf of the University Management Board, I take this opportunity to thank all our valued stakeholders; the Government of Kenya, partners and collaborators for their continued financial, material and moral support which helped us in improving the much-desired facilities and infrastructure for learning. I appreciate the Chancellor and the University Council for providing guidance and support. I also wish to thank the Management team, Senate, all staff and the student community for upholding peace, hard work, discipline and the core values which we cherish as we strive to be a premier University that nurtures global leaders and innovators. We continue to express ourselves through our motto "the flame of knowledge and innovation".


CHANCELLOR
University of Eldoret

.....
Prof. Teresa A. O. Akenga, MRSC, MBS, MBA
Vice Chancellor

14/4/2022
.....
Date

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REVIEW OF UNIVERSITY OF ELDORET'S PERFORMANCE FOR FY 2020/2021

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives. University has one (1) strategic pillar and objectives within its Strategic Plan for the FY 2019- 2024. This strategic pillar is as follows:

Pillar 2: Social

The University develops its annual work plans based on the above Pillar. Assessment of the Council's performance against its annual work plan is done on a quarterly basis. The University achieved its performance targets set for the FY 2020/2021 period for its' Social Strategic Pillar, as indicated in the table 1 below:

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Table 2: Report on the Achievements on the Strategic Plan – 2019 – 2024 in FY 2020/2021

Strategic Pillar	Strategy Objectives	Key Performance Indicators	Key Activities	Achievements	Score (%)	Achieved under performance contract?
Social	To enhance quality of teaching and learning	<ul style="list-style-type: none"> • Approved ODEL Policy • ODEL Infrastructure installed 	<ul style="list-style-type: none"> • Increase modes of curriculum delivery 	<ul style="list-style-type: none"> • ODeL Policy completed • Procured Servers and installed • launched ODeL program 	100%	Yes
		<ul style="list-style-type: none"> • Quality Policy • Level of implementation 	<ul style="list-style-type: none"> • Strengthen Quality assurance 	<ul style="list-style-type: none"> • ISO 9001:2015 internal and external audit was successfully carried out. • The new University Council was sensitized on ISO 9001:2015 requirements and on Strategic Plan 2019-2024 	100%	Yes
		<ul style="list-style-type: none"> • Perimeter fence phase IV completed 	<ul style="list-style-type: none"> • Strengthen safety and security 	<ul style="list-style-type: none"> • Perimeter wall phase IV completed. 	100%	Yes
		<ul style="list-style-type: none"> • Amount of research fund allocated (Internal funds) • No. of proposals attracted external funding • No. of publications 	<ul style="list-style-type: none"> • Implement research policy and guidelines 	<ul style="list-style-type: none"> • The University allocated Kshs.17.4M allocated for research and innovation • Ten (10) proposals attracted twenty-six million, eight hundred thousand shillings (Kshs.26.8M) • 134 article papers published 	85%	yes
Social	To Improve governance and corporate image	<ul style="list-style-type: none"> • No. of policies and procedure manuals reviewed / developed 	<ul style="list-style-type: none"> • Strengthen compliance to governance laws and regulations 	<ul style="list-style-type: none"> • Eleven (11) policies were developed/ reviewed and approved by Council • New University Council inducted into office 	100%	No

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Strategic Pillar	Strategy Objectives	Key Performance Indicators	Key Activities	Achievements	Score (%)	Achieved under performance contract?
Social	To Attract and retain competent human resource	<ul style="list-style-type: none"> No. of staff trained Outsourced services 	Undertake TNA and implement recommendations from TNA report	<ul style="list-style-type: none"> Outsourced cleaning services to Contracted company 4 lecturers completed Ph.D program 	100%	Yes
Social	Develop and maintain physical and technological infrastructure	<ul style="list-style-type: none"> 3% of operational budget allocated to ICT No. of facilities developed through exchequer funding and A-in-A 	Acquire ICT Equipment, automate and provide services	<ul style="list-style-type: none"> Thirty point nine million shillings (KShs.30.9 million) to ICT directorate and acquired equipment and provided services School of Education Complex - Amphitheatre was moved from 22.5% to 44% completion 4 laboratories, 4 hostels and 2 common rooms were refurbished 320m entry lane constructed to bitumen standards 100% completion 	80%	Yes
Social	Strengthen resource mobilization and utilization	<ul style="list-style-type: none"> 10 % increase in exchequer funds (Kshs. M) Funds from A-in-A 	Strengthen capacity resource mobilization and engage development partners	<ul style="list-style-type: none"> Kshs.1.89 billion allocated from exchequer Kshs.459 million collected through A-in-A 	23%	Yes
		<ul style="list-style-type: none"> % Outstanding student debts 	Improve liquidity ratios	<ul style="list-style-type: none"> Outstanding student debts reduced by 20% 	78%	No

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Strategic Pillar	Strategy Objectives	Key Performance Indicators	Key Activities	Achievements	Score (%)	Achieved under performance contract?
		<p>reduced</p> <ul style="list-style-type: none"> • Amount raised (Kshs (M)) from selling idle assets • complied with the statutory obligations 	<p>compliance with relevant laws and regulations</p>	<ul style="list-style-type: none"> • The University complied with the statutory obligations 	100%	Yes

CORPORATE GOVERNANCE STATEMENT

The University Council and Management of University of Eldoret are committed to maintaining the highest standards of corporate governance.

a) The University Council

Five (5) independent members of the University Council were appointed by the Cabinet Secretary Ministry of Education with effect from 4th November, 2020 for a term of three (3) years vide Gazette Notice No. 8986 dated 6th November, 2020. One (1) independent member was appointed with effect from 18th December, 2020 vide Gazette Notice No. 10700 dated 18th December, 2020. Pursuant to provisions of section 36 (1) (a) (b) and (c) of the Universities Act, 2012, there are Nine (9) Council members comprising of the Chairman; five (5) independent members; two (2) members representing Permanent Secretary, Ministry of Education, State Department for University Education and Research; Cabinet Secretary, National Treasury and one *ex-officio* member who is the Vice-Chancellor and also Secretary to Council.

The entire membership is as listed hereunder-;

- | | | |
|----|-----------------------------|---|
| 1. | Dr. Ismail Buro Hassan | -Chairman of Council |
| 2. | Prof. Teresa A.O. Akenga | -Secretary/ <i>Ex officio</i> member/VC |
| 3. | Mr. James Kiburi | -Member/ Alternate to PS MOE |
| 4. | Dr. Beryl Namalwa Mutekhele | -Member |
| 5. | Mr. John Kihunyu Gitogo | -Member |
| 6. | Mr. Joseph Ole Nkamasiai | -Member |
| 7. | Mr. Sixtus Momanyi Ondieki | -Member |
| 8. | Hon. Jire Siyat Mohamed | -Member |

The ninth member who was the representative of the CS, National Treasury passed on in February, 2021 and is yet to be replaced.

Council is assisted in execution of its functions by four (4) Committees namely:

1. Finance, Planning, Resource Mobilization and General-Purpose Committee (FPRMGPC).
2. Academic, Research, Innovations and Students' Affairs Committee (ARISAC).
3. Human Resources Committee (HRC)
4. Audit & Risk Management Committee (ARMC).

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b) Council Work Plan and Major Events

During the 2020/2021 Financial Year, Council through its secretariat developed and implemented a Council Almanac (Work Plan). Major events in the Calendar of Council were as shown in table 3:

Table 3: Major Events in the 2019/2020 Calendar of Council

Date	Event
20.11.2020	Inauguration of the 3 rd Council of the University
30.11.2020 to 2.12.2020	Induction training for the new Council members
11.3.2021	8 th Graduation Rehearsals
12.3.2021	8 th Graduation Ceremony
17.5.2021 to 19.5.2021	Ad Hoc HRC Meetings to conduct short listings for the vacant positions of Deans and Directors
15.6.2021 to 17.6.2021	Governance and Team Building Training for Council and Management
23.6.2021 & 24.6.2021	Ad Hoc meetings of Council to conduct interviews for the vacant positions of Deans and Directors
Various dates in February, March and May, 2021	Stakeholder Engagement meetings with PS, MOE; Chairman Moi University Council; Governor Uasin Gishu County Government

c) Meetings of Council and its Committees

The University Council meets on a quarterly basis and has a formal schedule of matters to be discussed based on the Council Almanac. The Council members receive appropriate and timely reports to facilitate informed deliberations and decision-making. The number of meetings and events for the Council for the period November, 2020 to June, 2021 is as shown in Table 4 below:

Table 4: Summary of Council Meetings and other official functions

Organ	Ordinary meeting	Special meeting	Total
FULL COUNCIL	4	5	9
ARISAC	3	1	4
FPRMGPC	3	2	5
HRC	3	-	3
ARMC	3	2	5
AD HOC COUNCIL	1	-	1

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Organ	Ordinary meeting	Special meeting	Total
MEETING			
AD HOC HRC MEETING	3	-	3
CHAIRMAN'S CONSULTATIVE MEETINGS WITH CHANCELLOR AND VC	6	-	6
STAKEHOLDER ENGAGEMENT MEETINGS	4	-	4
OTHER OFFICIAL FUNCTIONS	6	-	6
GRAND TOTAL	36	10	46

d) MWONGOZO (Code of Governance for State Corporations)

Council notes that adherence to good corporate governance practices is key to effective and efficient management of the institution. During the 2020/2021 Financial Year, Council undertook an induction training on Governance and Team Building. The Council adopted an effective governance system as espoused in the Council Code of Conduct and Ethics and the Mwongozo Code of Governance for State Corporations, which is now the corporate governance blue print for State Corporations.

g) Board Evaluation

This is a formal process for reviewing and evaluating the Council's performance and that of its' Committees and individual Members. This is externally facilitated after every year through the State Corporations Advisory Committee (SCAC). The current Council, having been appointed on 4th November, 2020 will be evaluated on 30th September, 2021 as per the calendar provided by SCAC.

h) Shared Belief

The University Council and Management have a shared belief that corporate governance is a continuous process and that good corporate governance must be embedded in our culture to support our values of discipline, high moral

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standards and integrity which are fundamental to the long-term success and sustainability of our core mandate as an institution of higher learning.

i) Council Member's Remuneration.

The University pays members of the Council taxable sitting allowance following guidelines from SCAC and Salaries and Remuneration Commission (SRC). The sitting allowance is payable when a member attends meeting of the full Council or Committees and when on official duty in and outside the Country. The summary individual members' allowances are as shown in table 5 below;

Table 5: Council Members Allowances Analysis for 2020/2021FY

COUNCIL MEMBERS ALLOWANCES ANALYSIS FOR 2020/2021

MEMBER NAME	SITTING ALLOWANCE	TRAVELLING & ACCOMODATION	MEALS	TOTALS
DR. ISMAEL BURO HASSAN	660,000	629,600	42,000	1,331,600
DR. BERYL N. MUTEKHELE	620,000	747,127	38,000	1,405,127
MR JAMES KIBURI	540,000	472,703	20,000	1,032,703
MR DUNCAN NDIRANGU MUGO	160,000	121,000	6,000	287,000
MR. JOHN KIHUNYU GITOGO	660,000	737,643	42,000	1,439,643
MR JOSEPH Ole NKAMASIAI	620,000	704,400	40,000	1,364,400
MR. SIXTUS MOMANYI ONDIEKI	580,000	844,400	34,000	1,458,400
MR. JIRE SIYAT MOHAMMED	520,000	695,568	32,000	1,247,568
Totals	4,360,000	4,952,441	254,000	9,566,441

The Chairman of Council is paid a monthly honorarium as approved by the Government from time to time. The payment of sitting, travelling and lunch allowance is also based on the approved rates by the Government of Kenya. The University does not grant personal loans and guarantees to Council Members.

The Vice-Chancellor is an *ex-officio* member of the Council and does not draw any allowances when attending Council meetings.

j) Conflict of Interest

All Council members are required to inform the full Council of any conflicts or potential conflicts of interest they may have in relation to particular items of business; and they are required to absent themselves from discussion or decisions on those matters, unless resolved otherwise by the remaining members of Council. During the FY 2020/2021 no conflicts of interest were registered.

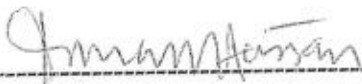
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(a) Internal Controls


The University Council is committed to establishing and monitoring a risk management framework and to controlling its financial activities with a view to maximizing the resources and ensuring compliance with legal and regulatory requirements. The University Council assesses the effectiveness of the University's internal control systems on a quarterly basis.

(b) Code of Conduct

The University Council has a Code of Conduct and Ethics in line with the Leadership and Integrity Act, 2012 for which all the Council Members, Management and employees are required to observe and which is also reinforced by the core -values and principles of governance.



Dr. Ismail Buro Hassan
Chairman of Council



Date

MANAGEMENT DISCUSSIONS AND ANALYSIS

1.0 CORE MANDATE OF TEACHING (ACADEMIC DIVISION)

Despite the many challenges now inherent in the operating environment, the University continued to discharge its mandate of teaching, research and outreach successfully throughout the year. To enhance quality of teaching and learning in 2020/2021, the university carried out its academic programs in spite of the various closures of educational institutions in order to contain COVID-19 pandemic. This was a unique year with mix approach to teaching and learning where blended learning was adopted. The faculty were therefore trained on new teaching approaches including facilities improvements to enhance quality learning.

1.1 Student Enrolment

The Academic year 2020/21 was delayed because of closure of institutions of higher learning to contain COVID-19 pandemic. All students started reporting for 1st Semester, 2020/21 Academic Year as from 18th January to 5th February, 2021. The enrolled students for the 2020/2021 Academic Year stood at 10,032 as indicated in Table 6 below.

Table 6: Enrolled Students for the 2020/2021 Academic Year

School	Diploma	Bachelor		PGD	Masters	PhD	TOTAL
	PSSP	GSSP	PSSP	PSSP	PSSP	PSSP	
SAGR	28	402	72	0	21	5	528
SBUS	42	1,025	156	0	13	0	1236
SECO	3	301	8	0	1	0	313
SENG	0	432	28	0	1	0	461
SEDU	131	5,172	421	8	24	5	5761
SENV	6	91	4	0	14	8	123
SNAT	8	174	31	0	8	4	225
SSCI	0	1,307	33	0	17	7	1364
SHUM	21	0	0	0	0	0	21
TOTAL S	239	8904	753	8	99	29	10032

1.2 Students Admitted in 2021/2021 Academic year

The total number of students placed by KUCCPS as Government Sponsored Students (GSS) at University of Eldoret were 2,560 distributed as shown in Table 7 below:

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Table 7: First Year Placement of Students

S/No.	School	Male	Female	Total
1.	Agriculture & Biotechnology	19	30	49
2.	Business & Management Sciences	197	213	410
3.	Economics	42	39	81
4.	Education	688	587	1,275
5.	Engineering	79	20	99
6.	Environmental Studies	2	1	3
7.	Natural Resource Management	4	4	8
8.	Science	409	226	635
	Total	1,440	1,120	2,560

Inter-University Transfer for First Year Students

KUCCPS opened a window for inter-university transfers for first year students to allow for movement to universities and programmes of their interest. As at the close of this window, five hundred and forty-nine (549) applications had been processed for the University of Eldoret with four hundred and six (406) requesting to transfer to UoE and one hundred forty-three (143) to transfer out of UoE to other universities. There was a net gain of two hundred and sixty-three (263) in UoE's favour. The total number of 1st years therefore, stood at 2,680. After the inter-university transfer window, the number improved by 266 students adding up to 2,826 GSSP students and this is an indication that students are attracted to UoE programmes.

The data on newly admitted students for the 2020/2021 Academic Year after the inter-university transfers and PSSP admissions is as indicated in Table 8 below and were received physically at the University on 18th & 19th January, 2021.

Table 8: First Year 2020/21 Admission Data

STUDENTS DATA: 2020/2021 ACADEMIC YEAR				
		GSSP	PSSP	TOTAL
1	PhDs	0	13	13
2	Masters	0	56	56
3	Postgraduate Diplomas	0	2	2
4	Bachelors	2,826	148	2,974
	GRAND TOTAL	2,826	219	3,045

1.3 The 8th Graduation Ceremony

The 8th Graduation Ceremony was held virtually on 12th March, 2021. UoE successfully graduated 1,311 students for 2019/2020 Academic Year. This reduction was as a result of the effect of Covid-19 pandemic.

Figure 3: 8th Graduation Ceremony Procession

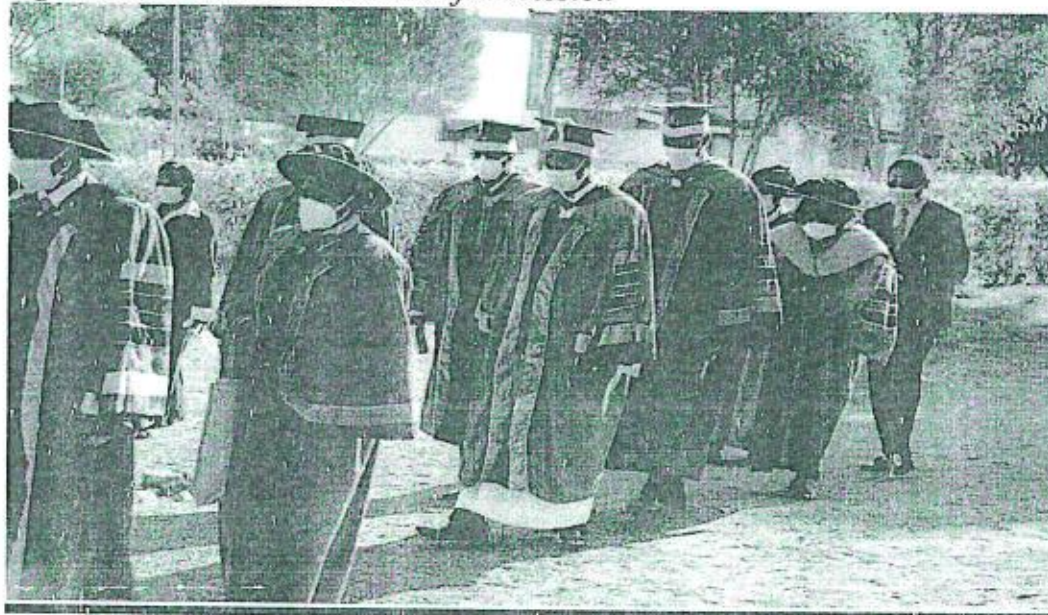


Table 9: Number of Students who Graduated in 2020 in Comparison with Previous Years

Year	2013	2014	2015	2016	2017	2018	2019	2020	Grand Total
Diploma	550	1,021	1,121	840	1,209	294	324	54	5,413
Bachelors	1,358	1,372	2,605	2,105	3,520	3,071	3,370	1229	18,630
PGD	0	0	2	1	4	3	11	1	22
Masters	103	76	105	66	46	68	66	17	547
PhD.	18	21	19	22	16	39	27	10	172
Total	2,029	2,490	3,852	3,034	4,795	3,475	3,798	1,311	24,784

1.4 Students Deferring Studies

There has been an increase in cases of students deferring their studies due to financial challenges. The Dean of Students has sensitized students on financial assistance avenues available. The University has a bursary fund but with limited resources to handle all the needy cases. The University has set up an Endowment Fund which will be of help to needy students when operational. Further, the

University has introduced a work-study program to support needy students to complete their studies.

1.5 Work-Study Program

The Dean of Students Office rolled out the Work Study programme for the 2020/2021 Academic Year, as per the University's work study policy. Eighty-three (83) applicants were shortlisted and interviewed. Fifty-four (54) students were successful and were placed under the programme. This is one of the ways the University is assisting the needy students to complete their studies on time.

1.6 University Funding Board (UFB) Policy

Following the University Funding Board (UFB) new policy on funding Government Sponsored Students, all students who fail to complete their studies within the stipulated period are considered as having overstayed and will therefore, not be considered for funding. In this regard, UFB forwarded 192 overstayed students for UoE. The University took steps to inform the 192 affected students about this development and requested them to provide evidenced reasons for overstay. The University compiled a list of 25 students who have justification for overstay and wrote to the CEO, UFB to continue supporting these students. This policy development will improve transition and completion rates

1.7 COVID-19 Disruption of 2020/2021 Academic Year

The Academic year 2020/21 was delayed because of closure of institutions of higher learning to contain COVID-19 pandemic. Officially, the academic year started in January 2021. All students started reporting for 1st Semester, 2020/21 Academic Year as from 18th January to 5th February, 2021.

Following the Presidential address and directive on 26th March, 2021 with regard to COVID-19, the University closed on 31st March 2021, and re-opened on 6th May 2021. Students who had not completed their Semester Continuous Assessment Tests (CATS) completed them from 10th to 14th May 2021. The 2020/2021 Semester 1 examinations commenced on Monday 17th May and ended on Friday 11th June, 2021. These disruptions adversely affected academic progression.

1.8 Blended Teaching and Learning

The disruption of academic programs led to the introduction of Blended Teaching and Learning in order to deliver academic programs. The University

adopted blended and face-to-face teaching and learning to meet the requirements for Covid-19 health protocols.

To ensure compliance with regulatory and other governance requirements for blended teaching and learning, the ODeL Directorate established mechanisms to monitor the process by:

1. Monitoring of materials used for online teaching and learning
 2. Monitoring of online/blended class attendance and other emerging issues
- These activities started in August, 2020 and have been progressing over time.

To sustain these activities, the Acting Director was interviewed on 23rd June, 2021 and appointed substantively.

1.9 Virtual Postgraduate Thesis Defenses

During the months of July and August 2020, some postgraduate students were ready for their thesis defenses. These defenses were held virtually and their academic records processed in readiness for the 8th graduation scheduled on 12th March, 2021. The qualified students graduated.

1.10 Library

During the 2020/2021 Financial Year, the library purchased 52 book titles. The Library also purchased and installed Turnitin software to check plagiarized works by students'.

The library ERP consultants ABNO Software International arrived on Monday 17th May, 2021 and upgraded the Operating System - Ubuntu, KOHA Library Management System. They migrated the Database to the new Server, customized and integrated it with the ERP. Email set up for overdue notification & Training is still pending. Most of these works were completed except Bibliographic re-arrangement, integration of OPAC module with the Dspace and background customization, which were left at 70% complete and to be completed remotely by the vendor.

2.0 PLANNING, RESEARCH AND EXTENSION

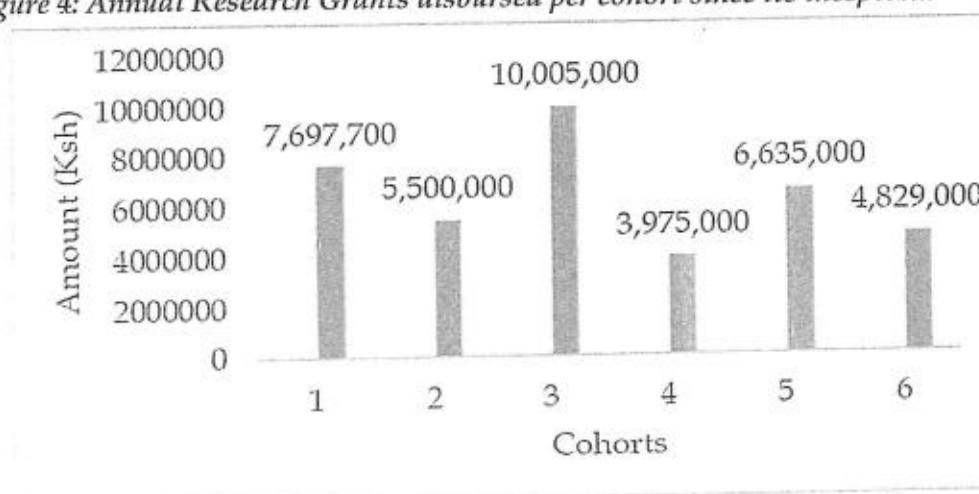
2.1 Research and Innovation Activities

The University of Eldoret's vision is to be a premier University that is globally visible in knowledge generation and technological innovations. In this regard, the University stepped up its efforts in supporting funded research and innovation projects. The research projects are based on Sustainable Development Goals (SDGs), Kenya Vision 2030 and the Big Four Agenda set by the government. In order to achieve the quality objective of promotion of implementation of innovative research among students and staff that leads to 2% increase in publications in internationally refereed journals annually, proposals and consultancy bids were developed and Research funds received.

i) University Research Grants

The University continues to facilitate and support its' staff and student by allocating 2% of its operational budget to research. The University awarded the 6th cohort fund applications to a tune of Kshs. 4,829,000.00. To date, 56 projects funded to a tune of Kshs. 34,641,700.00 contributed 31 articles published in refereed journals with 9 innovations and 41 postgraduate students supported to conduct their thesis research. This exercise helped in achieving our core mandates, and requirements of regulatory agencies and our PC targets. It further played a major role in mentoring young researchers and improving the institution's role in the achievement of the Big 4 agenda.

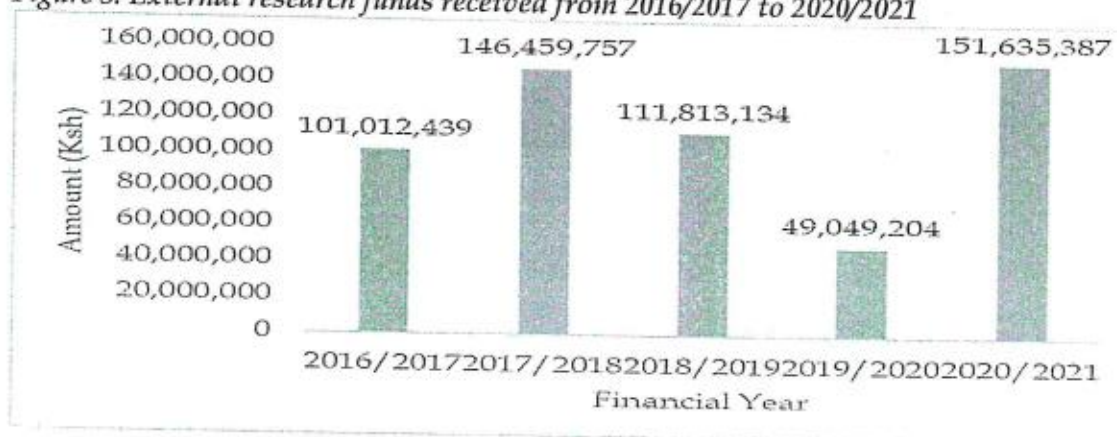
Figure 4: Annual Research Grants disbursed per cohort since its inception.



ii) External Research Funds Received

During this reporting period, the University received research funds amounting to Kshs. 151,635,387.00 (Figure 5). This was an improvement from the drop in 2019/2020 to Kshs. 49,049,204.00 which was attributed to the COVID-19 pandemic. However, efforts of encouraging the faculty to write more proposals bore fruit as can be seen from the Kshs. 151,635,387.00 recorded in the 2020/2021 financial year.

Figure 5: External research funds received from 2016/2017 to 2020/2021



iii) Monitoring and Evaluation of Research Projects

During the reporting period, a team from KALRO conducted a Monitoring and Evaluation on the project “Enhancing Fish Health Management Strategies for Climate Smart Aquaculture in Kenya” coordinated by Dr. Geraldine Matolla and done in collaboration with Kenya Marine and Fisheries Research Institute (KMFRI). The Applied Research project by KCSA/KALRO aims at supporting and strengthening Climate Smart Agriculture (CSA). The National Research Fund (NRF) also conducted M&E to monitor the progress made in the

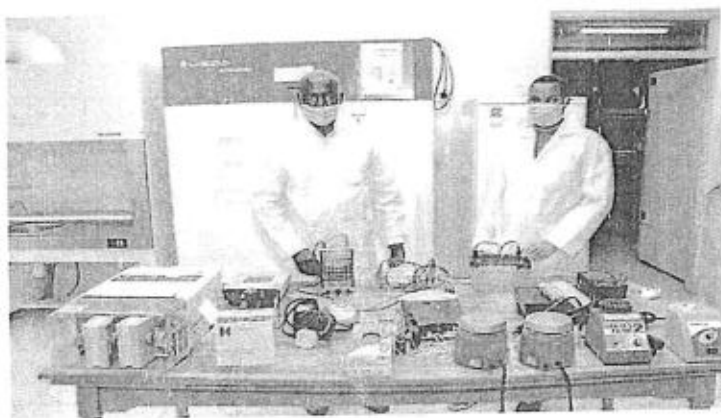


establishment of the fish genetics and genomics laboratory. The Kshs. 50 million project was funded under the National Institutional Infrastructure support program to help acquire requisite equipment which will serve the University and other neighboring institutions.

Figure 6: PI demonstrating real time PCR machine, one of the equipment's already procured and installed.

iv) Equipping Research Laboratories

The University benefited from a donation of laboratory equipment's worth Kshs. 20,000,000 from Seeding Labs in the US courtesy of a staff from the Department of Agricultural Biotechnology, School of Agriculture. The equipment which forms part of the research laboratory equipment effort, will advance the quality



of education, training and research at the University. The University supported the venture by spending Kshs. 4,669,993 which catered for shipment and clearance/transportation from the port of Mombasa to the University.

Figure 7: Laboratory Equipment received from Seeding Labs

v) Dissemination of Research Findings

In order to transfer research and technological innovations to society, the University disseminates research findings through conferences, workshops, policy briefs and publications in refereed journals. The following activities were implemented during this financial year.

a) World Wetland Day Celebrations

The University participated in the World Wetlands Day national celebrations on 2nd February, 2021 in River Sabaki Estuary in Kilifi County. The function also attended by representatives from six (6) other Universities, was presided over by the Cabinet Secretary, Environment, and Forestry. Mangrove trees were planted to rehabilitate the estuary.

The University of Eldoret Environmental Students Association (UEESA) in partnership with RCE, North Rift, NEMA, Uasin Gishu County and Planetary Health UoE Chapter also marked the WWD celebrations by conducting a clean-up exercise in the neighbouring Sogomo/Marura Wetland.



Figure (8:a) The CS Mr. Keriako Tobiko planting mangrove plants (b) The University UEESA members during a similar exercise at Marula wetland.

b) National Wetland conference

The University co-hosted national Wetlands Conference in collaboration with International Union for Conservation of Nature (IUCN), National Land Commission (NLC), Ministry of Environment and Forestry, National

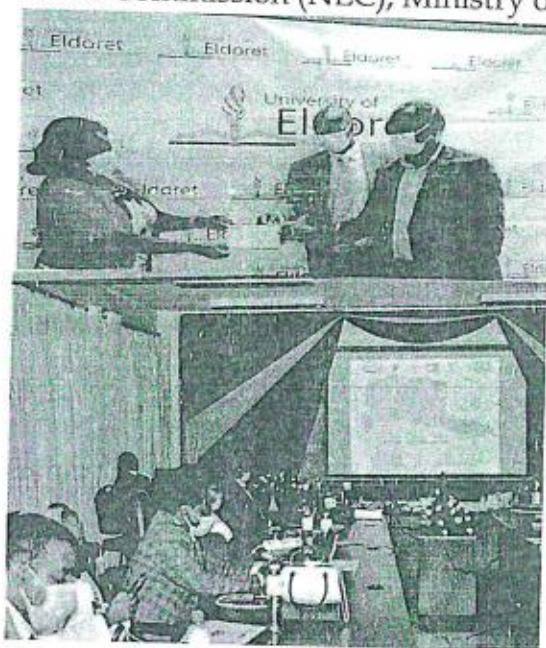


Figure 9: a) NLC Commissioners handing over their contribution to the VC b) Conference session at the Town Campus

Environment Management Authority (NEMA), Kenya Wildlife Service (KWS), Kenya Marine and Fisheries Research Institute (KMFRI), and Wetlands International at University of Eldoret, Town Campus from 12th to 14th May, 2021. The theme of the conference was similar to that of the WWD celebration 'Wetlands and Water.' A total of the 89 papers were presented at the conference.

c) Publications

The University faculty and students published 134 papers in the 2020/2021 FY. This falls below the expected number of 145. This can be attributed to the rigorous and unpredictable teaching program occasioned by interrupted closure and opening of the University due to COVID-19.

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Fourteen (14) Policy briefs were also published during the same reporting period.

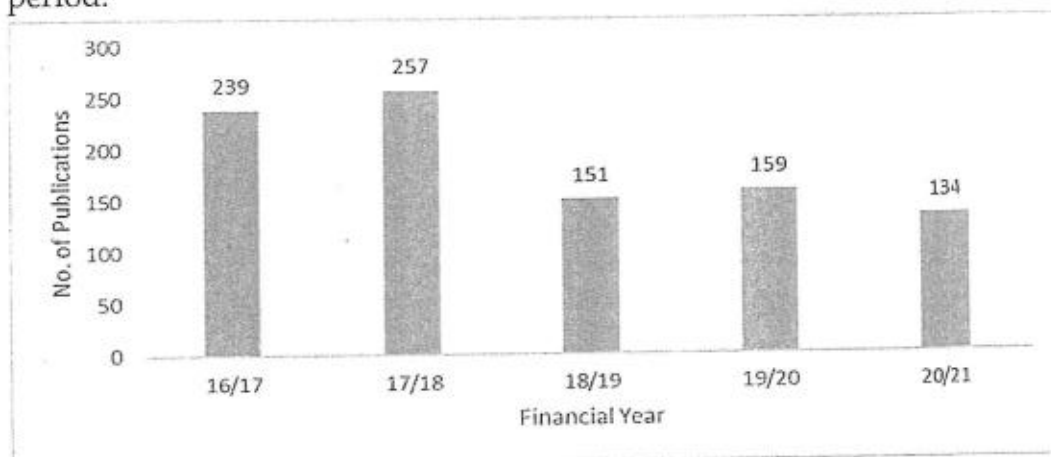


Figure 10: Number of publications since 2016/2017 financial year

d) Public Lectures

Public lectures play a dual purpose of disseminating research findings to the public as well as achieving the institution's PC target. In the reporting period, the University held one (1) Public Lecture on *"The Role of Universities in Innovation and Sustainable Development"* delivered by Dr. Jasper Vasell, director KTH Royal Institute of Technology, Stockholm, Sweden on 11th of June 2021.

Participants were implored upon to be beacons of innovation which is the only way of advancing sustainable development within their respective fields of expertise. Other speakers who also presented during the same occasion outlined the significance of intellectual Property Concept and "Using intellectual property to actualize university potential

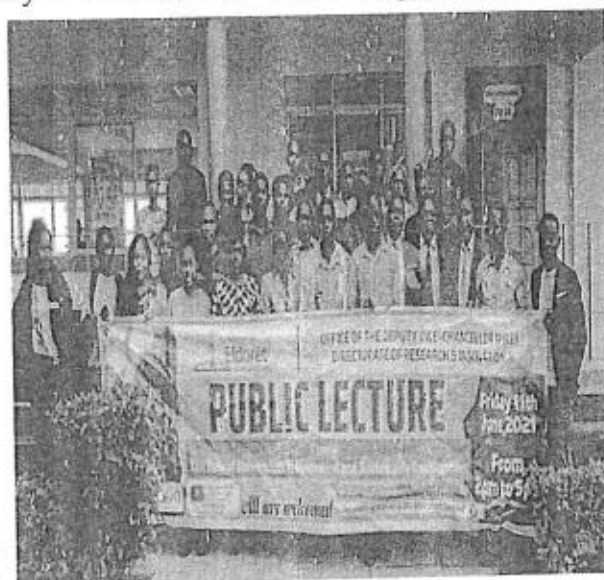


Figure 11: A section of participants who attended the hybrid Public Lecture physically

vi) Development of Research Policies

The University continually review and develop new policies to guide its operations. In FY 2020/2021, Consultancy, Intellectual property, and Research

and Innovation policies were reviewed and approved for implementation by the University Council.

vii) Innovation Week



The University hosted a 2-day Innovation fair on 25th and 26th of March 2021 where 33 innovations were exhibited. The fair provided an opportunity for students and staff to show-case their innovations aimed at solving societal challenges related to the Big Four Agenda. Top 3 ranked innovations were awarded trophies during the ceremony

Figure 12: Winning Engineering Innovator Explains their innovation during the week

2.3 Enhancing Consultancy Portfolio

University facilitated and submitted several consultancy bids this FY. However, only one was successful and implemented; on provision of consultancy services for Initial Environmental Audit of KVDA Turkwel Dam in West Pokot County- Submitted to KVDA.

2.4 Strengthening Resource Mobilization and Utilization

In an effort to improve on the above strategic objective, the University embarked on an aggressive capacity building and awareness creation to build a united front towards resource mobilization.

i) Resource Mobilization Workshop

The resource mobilization workshop was held in response to the dwindling exchequer funding coupled with emerging national and international challenges to the funding of University education. The workshop was facilitated by a resource person from USIU, and explored the status of resource mobilization at the University, deepening the understanding of all stakeholders on resource mobilization strategies and their roles in supporting this important function for the benefit of the University.

ii) Book Donation

During the reporting period, the University library received 55 new book titles in 167 volumes from **Michael Blundell Trust** courtesy of Rattansi Education Trust worth **Kshs.565,308**. The books that cut across various knowledge disciplines will help to boost our resource base as a University.

iii) Income Generating Unit Training Workshop

The IGU virtual training on Entrepreneurial Skills, Leadership and Motivation was held on 24th March 2021 and facilitated by the MD UNES, University of Nairobi and staff from PLO Lumumba and Partners, Nairobi. The training targeted all key stakeholders within the University running Income Generating Activities. It is believed that the stakeholders will utilize the acquired skills to improve the performance of their respective IGU's and liquidity of the University.

2.5 Enhancing Outreach Portfolio

i) Signing of Memorandum of Understandings (MoUs)

Over the years, the University has signed MoUs with various institutions and successfully implemented them jointly. To increase industrial linkages and collaborations, 8 MoUs were reviewed and signed with the following institutions/organizations: North Rift Herbalist Association (NRHA), Teso South Fish Farmers' Cooperative Society, Shinshu University (Japan), Kerio Valley Development Authority (KVDA), Turkana County, STAWI Foods and fruits limited, Life University (USA) and finally National Land Commission (NLC)



Figure 13: Turkana County Governor and the Vice-Chancellor (left) and National Land Commission CEO and Vice-Chancellor during the MoU signing ceremonies

ii) Consortium agreement with Kenya Space Agency

University of Eldoret was awarded Kshs.5 million by the Kenya Space Agency (KSA) to host the KSA Nano Satellite Development/Operational Space Weather Chair. The purpose of this Research Chair is to catalyze and promote research in Space Science, Technology and related applications. The Vice-Chancellor with other consortium members signed the consortium agreement on 21st October 2010 at Serena Hotel Nairobi. The University as a consortium member received Kenya Shillings Kshs. 1,000,000.00 which will be used in setting up a ground-based node, research and capacity building.

iii) Outreach Activities

The University is committed in reaching out to the local communities in North Rift and the nation at large through the various extension and outreach activities. Through the University's Outreach Centre in collaboration with the neighbouring counties, the University was able to interact with and transfer relevant technologies both in academics, crop, animal and fish farming to the youth, women and farmers for the improvement of community livelihoods. To overcome COVID-19 restrictions, the University created farmers' WhatsApp Platforms and Radio talk shows for different groups of farmers to continuously engage. Table 10 summarizes stakeholders reached directly in the course of this financial year.



Figure 14: UoE faculty members participating in a) farmers' training

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Table 10: Stakeholders Reached Directly by Outreach Activities at OISC

Activity	Stake Holders	Total
1) Virtual Field Course carried out between UoE staff, farmers in western Kenya and students from KU Leuven, Belgium	Farmers in Chwele, Kimilili and Misikhu (24) County Government of Bungoma (Extension Officers; 6); County Director of Agriculture (1) KUL staff (10) UoE Staff (4) KUL students (22)	68
2) Training and commissioning of drying, storage, processing, and nutrition extension activities for Elgeyo Marakwet County	County Government of Elgeyo Marakwet Sub County Agricultural Officers (SCAO) from Keiyo South, Keiyo North, Marakwet West and Marakwet East (4) and seven (7) Ward Agricultural Officers (WAO) from the following wards; Endoo, Aror, Emsoo, Tambach, Soy South, Chepkorio and Kapchemutwa. Farmers (25)	36
3) Venture 4 Change Programme	UoE students (12) UoE staff (11) AMPATH (2) Boehringer Ingelheim Pharmaceutical-Making More Health (1) Farmers (Over 100)	126
4) Outreach messages shared on Social media platforms	Farmers County Government of UG-SCAOS (6) MGA of Kenya (236) Farmers on social media for passion fruit production and soil testing (136)	378
5) Training on 'Soil Testing and Fertilizer Use'- Moiben Sub County	Farmers (22) County Government of UG (SCAO and WAOS-3)	25
6) Training on 'Horticultural Production-Passion Fruit' in Simat/Kapseret Sub County	Farmers (32) County Government of UG (SCAO and WAOS-3) ACK Tuiyo Church (2) Homa Lime, Koru (1) Ilima Ltd (1)	39
7) Training on 'Dairy/ Livestock Production' in Mbakalo Ward,	Kipstar Cooperative (33 members) AmPATH (2) Boehringer Ingelheim (1)	37

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Activity	Stake Holders	Total
Bungoma County	County Government of Bungoma (Kibisi MCA)(1)	
8) Training on 'Climate Smart Agriculture' in Olare-Ainabkoi Ward, Uasin Gishu County	Farmers (39) County Government of Uasin Gishu (1)	39
9) ENABLE Youth Programme	33 Incubatees MoA representative- (1) Uoe Staff (10)	44
TOTAL		792

2.6 Capital Projects and Maintenance of Physical Infrastructure

The University has continued to provide conducive learning and working environments by developing and maintaining appropriate infrastructure. The implementation of this strategic objective was achieved through several activities under six (6) key strategies namely; enhancement of safety and security; provision of conducive teaching and learning environment; provision of good working environment; enhancement of student welfare; expansion of utilities and services infrastructure and maintenance of clean and sustainable environment.

The activities under each strategy are summarized below.

i) Provide Conducive Teaching and Learning Environment

In effort to promote the University's core mandate of teaching and learning, several activities were undertaken:

The achievements under each of the activities are as follows:

- a) Under the capital projects vote, the Schools of Economics and Business Management Sciences Complex was progressed to almost 98% completion and the process of handing it over to the University by the Contractor has commenced. The School of Education (Amphitheatre) has also progressed significantly with most of middle level slab casted and some roof columns erected. The access lane linking the Main Gate to Administration Block was also completed using internal resources. Perimeter Fence Phase IV was completed and construction of Phase V commenced and about 600m of wall was done.

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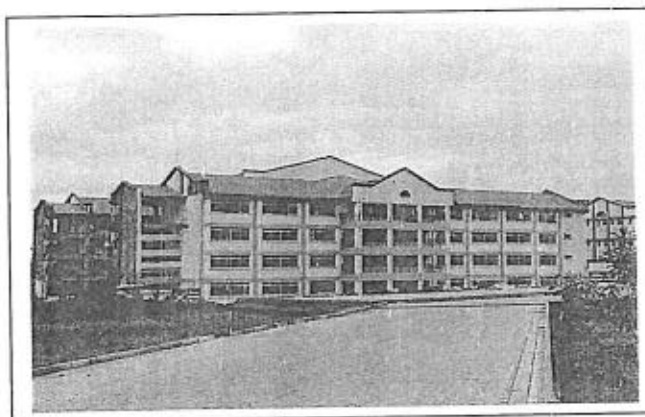


Figure 15a: Economics & Business Complex

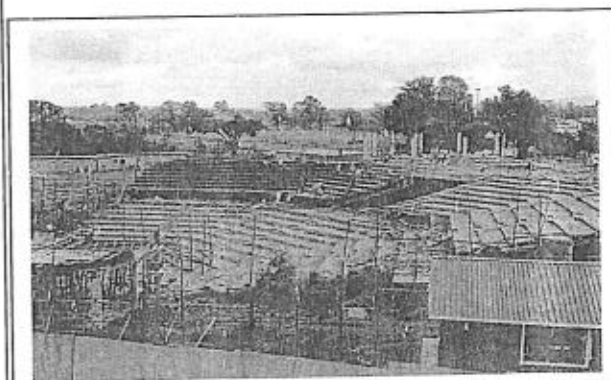


Figure 15b: Education Amphitheater

Table 11: Capital Project Status

UNIVERSITY OF ELDORET									
CAPITAL PROJECTS STATUS AS AT 30 JUNE 2021									
Vote Name	Contract Sum (Kshs)	Cum. Exp. 30/06/2020 (Kshs)	Qtr 1 Expen. (Kshs)	Qtr 2 Expen. (Kshs)	Qtr 3 Expen. (Kshs)	Qtr 4 Expen. (Kshs)	Total Exp. 30/06/2020 (Kshs)	Perfor mance (%)	Remarks
Education Amphitheater	373,000,000	67,668,116	-	-	-	36,594,933	104,263,049	28	44% Physical completion
W.I.P Internal Project									
Access Road	25,000,000	11,561,565	1,446,000	3,395,500	5,767,500	-	22,170,565	89	100% Complete
Business Mgt & Economics	241,236,042	180,033,998	-	29,184,744	2,418,118	-	211,636,860	88	Nearly Complete
Perimeter Fence (Phase IV)	28,961,905	22,896,848	3,999,353	2,058,714	-	-	28,954,915	100	100% Complete
Perimeter Fence (Phase V)	35,066,000	-	-	-	-	25,361,640	25,361,640	72	Progressing Well

Note: Value of works done in quarter 4 by certification and invoicing is Kshs.47,200,254.72. However, we paid Kshs.36,594,932.72 with a pending bill of Kshs.10,605323

ii) Provide Conducive Working Environment

With regard to Buildings Maintenance Vote, several key renovations were completed thus providing conducive teaching, learning and working environments as well as promotion of students' welfare. The completed renovation works included the Eatery at the Students' Center, renovations of 844 Laboratories, the Education Resource Center in the School of Education Complex and VIP Parking repairs.



Figure 16 Refurbished Eatery

Through the Catering and Hostels Maintenance Vote refurbishments of wet areas, rooms (painting floor tiles) and roof leakages in Hostels Blocks A-F were completed.

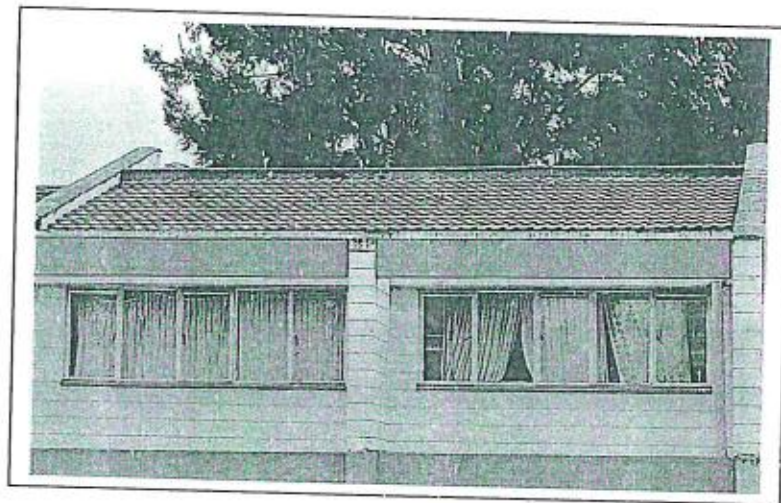


Figure 17: Repaired Hostel Roof

- iii) The University also received installed and commissioned an Automatic Block Making Machine through the Plant and Equipment Vote. This machine will be used to make blocks, cabro tiles and paving slabs for use in paving the walkways and internal road networks. Material for production were also acquired and production has started.



Figure 18a: Block Making Machine



Figure 18b: Block Making Materials

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Table 12: Internal Projects Report

UNIVERSITY OF ELDORET							
INTERNAL PROJECTS REPORT AS AT 30 JUNE 2021							
Vote Name	Approved	Revised	Q.1	Q.2	Q.3	Q.4	Expenditure 2020/22021 (Kshs)
	Budget 2020/22021 (Kshs)		Exp. (Kshs)	Exp. (Kshs)	Exp. (Kshs)	Exp. (Kshs)	
Maintenance of;							
Buildings & Stns	37,155,316	-	13,349,138	8,483,655	8,213,895	30,046,688	81
Catering & Hostels	10,216,581	260,380	687,820	3,961,185	4,736,743	9,646,128	94
Maintenance of Playgrounds	934,135	24,000	326,875	521,000	164,160	1,036,035	111
Water Supply & Sewerage	540,047	16,000	31,896	7,900	478,071	533,867	99

3.0 ADMINISTRATIVE DIVISION

This section coordinates the recruitment of all staff in the University, Training and Development, Performance Appraisal, staff reviews and general staff welfare matters. These activities are hinged on the strategic plan (2019-2024) strategic objective 4: To attract and retain competent human resource.

3.1 Staffing and Staff Ethnic Distribution

The total number of staff in the University is one thousand one hundred and seventy-four 1174 (1218) a decrease of 3.61% compared to the 2019/2020FY. The teaching staff are three hundred and forty 340 (348), while non-teaching staff are eight hundred and thirty-four 834(870), representing a decrease of 2.3% and 4.14% in academic and non-teaching staff respectively. The terms of Service of staff vary from Permanent, Contract, Temporary and those on secondment. The teaching staff on permanent and pensionable terms are 293, while 47 are on contract. Similarly, 763 and 71 administrative staff were on permanent and contract terms respectively. The marginal decrease in staff numbers in 2020/2021 FY compared to 2019/2020 is due to management efforts to reverse the current academic to non-academic staff ratio which is currently skewed in favour of the non-academic staff to achieve at least a ratio of 40:60 as envisaged in its 2019-2024 strategic plan. In this connection, management took a deliberate effort to renew staff contracts based on critical need, stopped recruitment of non-academic staff and outsourced cleaning services.

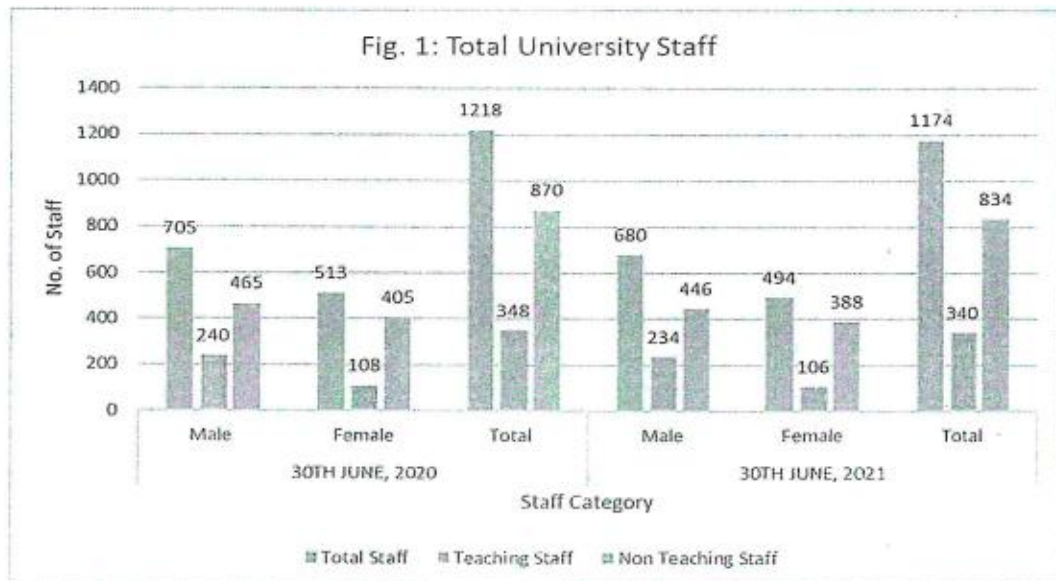


Figure 19: Total University Staff

3.1.1 Staff Distribution

The staff in the University come from diverse ethnic groups and regions across, not just Kenya, but the world. Figure 20 shows the percentage representation of the staff in the university. From the data, it is clear that the University has ensured regional balance in employment. The University staff are distributed across thirty-nine (39) of the forty-seven (47) counties in Kenya. This indicates an aggregate regional representation of 82.98% across the republic. From the data, a large proportion of staff are drawn from the counties of Uasin Gishu, Nandi, Baringo and Elgeiyo Marakwet (45%), while the remaining counties account for 55% of the staff. The division, however, during the recruitment of staff, ensures regional and ethnic balance. Similarly, gender and people living with disability are given priority.

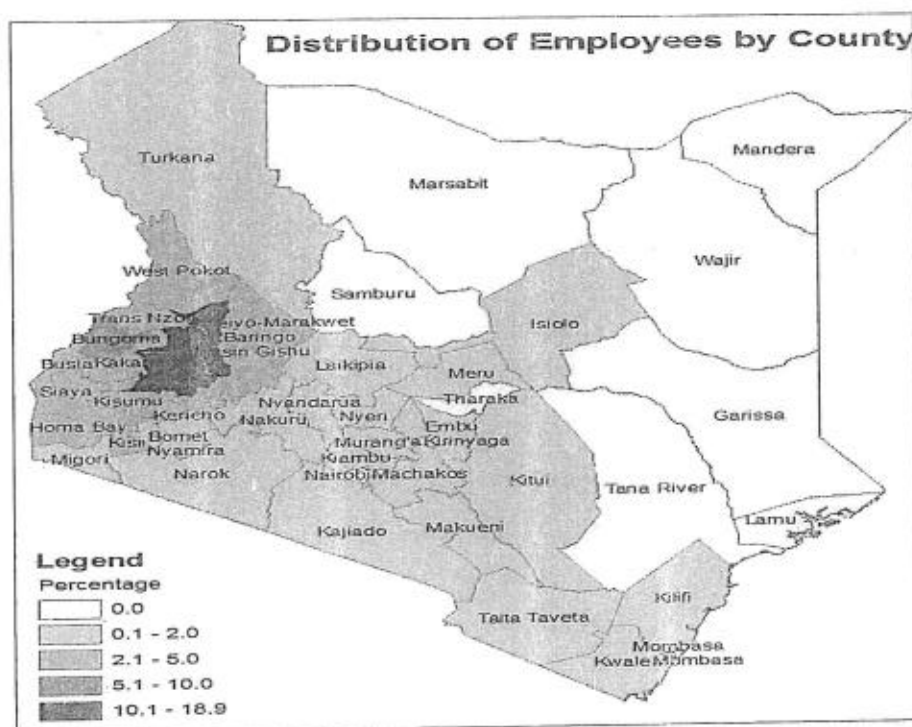


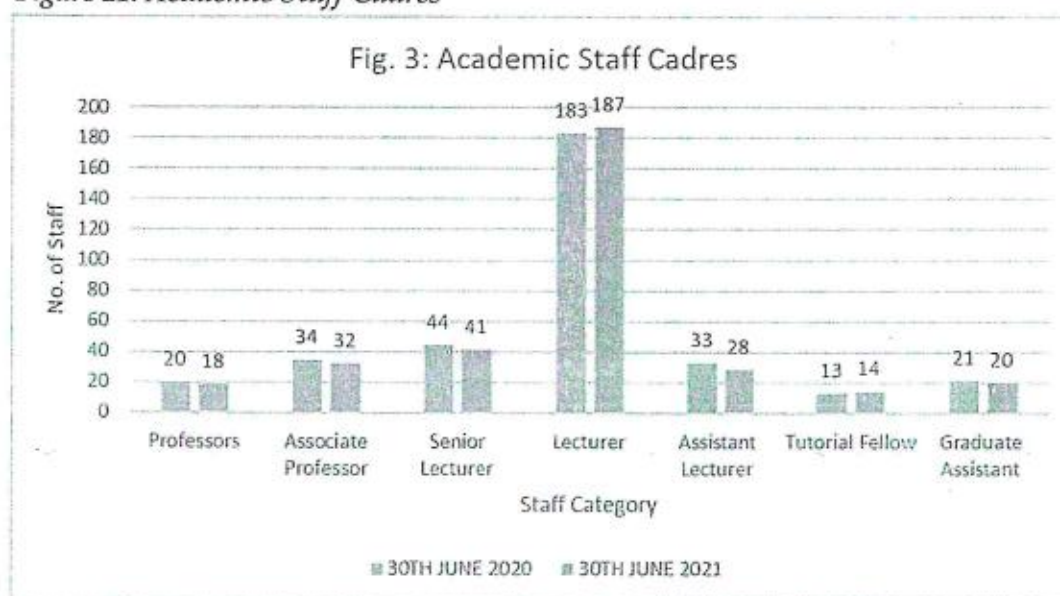
Figure 20: Staff distribution per region

The distribution of staff per tribe is also analysed. 47% of all the staff are comprised of communities from Nandi, Luhya and Keiyo while other tribes' makeup the remaining 53%. The University uses every opportunity to endeavour to comply with Articles 10 and 232 of the constitution on National Values and Principles.

3.1.2 Academic staff

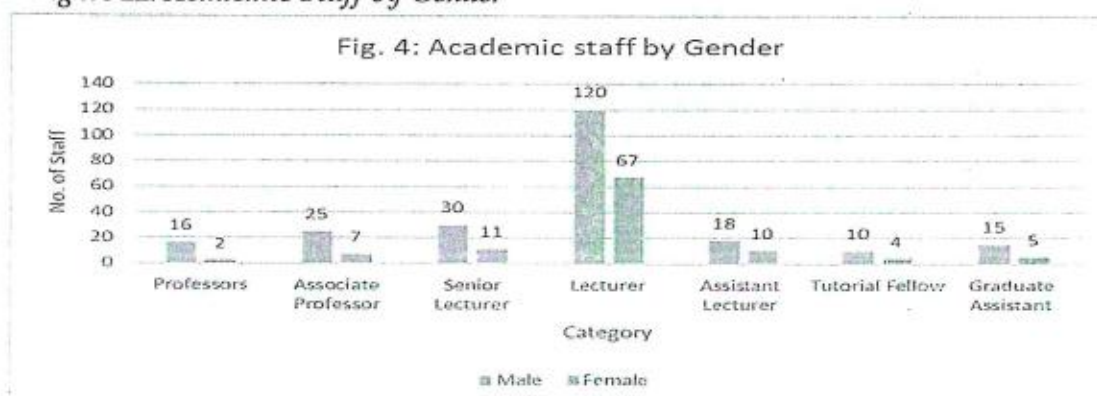
The comparison of the academic staff in 2020/2021FY and 2019/2020FY is shown in Figure 21. It is notable that there was a marginal decrease in the number of all staff except lecturers who increased by four (4) from 183 to 187 occasioned by change of terms for those who attained Ph.D qualifications and automatically changed terms from either Assistant Lecturer or Tutorial Fellow to Lecturer. These represented a 2.2% increase.

Figure 21: Academic Staff Cadres



The distribution of academic staff by gender - The University has achieved relative balance for Senior Lecturers, Lecturer, Assistant Lecturer, Tutorial Fellow and Graduate Assistant. The Balance is however skewed in favour of male gender for Professor and Associate Professor as show in Figure 22.

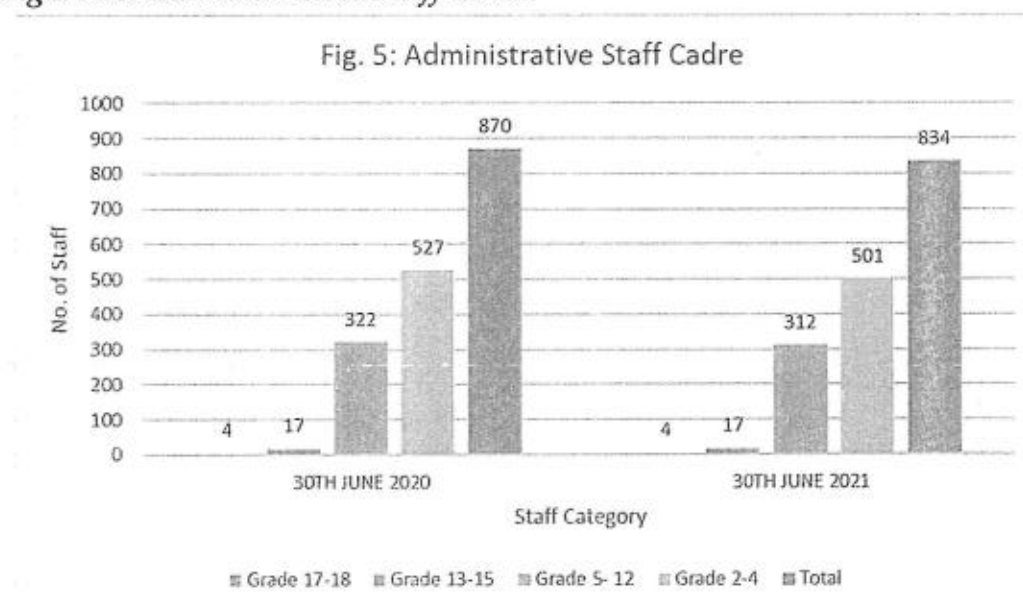
Figure 22: Academic Staff by Gender



3.1.3 Administrative Staff

The number of administrative staff declined by 4.14% in 2020/2021FY. These was occasioned by staff separation arising from natural attrition; retirement, resignation, demise in service among others. Due to current freeze in employment by the government, Management has not been able to replace staff while those on contract are considered only for essential services. Besides, the University Management has embarked on measures to reverse the ratio of academic to non-academic staff, currently at 39:61. Figure 23 indicates a drop in the number of Junior staff by 9.33%.

Figure 23: Administrative Staff Cadre



3.2 Staff Recruitment

During the period, the University made requests for approval to the Ministry to enable recruitment of staff. The University has lost staff through natural attrition and resignation. These has caused constraints in service delivery. The critical positions which require filling include; Finance Officer, Registrar Administration, Chief Internal Auditor and University Librarian. Other positions include replacement of Lecturers and Technicians who retired during the financial year.

3.3 Staff Reviews and Promotions

Similarly, in the period under consideration, the University made an appeal to the Ministry to approve staff reviews and promotions. The University notes the

importance of career progression for staff in order to create a conducive environment and boost productivity.

3.4 Staff Departures

During the period, thirty-one (31) staff exited the service of the University. The separations took the form of retirement, resignation and demise in service.

3.5 Staff on Study Leave and Leave of Absence

The University support staff development by allowing staff (mostly academic staff) to take study leave to pursue further studies and leave of absence to pursue career development and taking up other national and county assignments. The two types of leave are granted in line with the University policy on staff training and development.

3.5.1 Study Leave

In the financial year under review, twelve (12) members of staff from various schools were on study leave. Those pursuing Doctor of Philosophy (PhD) were ten (10), while two (2) Master's Degree.

3.5.2 Leave of Absence

Similarly, nine (9) members of staff were on leave of absence from the University to take up appointments in both county and national government: seven (7) male and two (2) female. They serve in various capacities in government, parastatals/agencies and special projects. Leave duration are for three (3) years-renewable once.

3.6 Staff Disciplinary Cases

In an effort to instil discipline among its staff, the University has staff disciplinary committees for different cadre of staff. During the financial year under review, the pending staff disciplinary cases were concluded and verdicts issued to the concerned staff. The University has continued to enforce the code of conduct and ethics policy which has seen a decline in the number of disciplinary cases reported.

3.7 Staff Appraisal

In the period under consideration, the University, as part of its mandate on staff performance management, developed and implemented the 360 degrees'

performance management tool. Digitization of the tool is currently in progress to ensure efficiency in the staff appraisal process.

3.8 Industrial Relations

The University has continued to strengthen industrial relations by constructively engaging with staff Unions on staff welfare matters. The University, in an effort to improve Industrial Relations, held consultative meetings with the Unions to discuss the SRC advisory on the approval of the local CBAs' by SRC. Though this has not been concluded, the university is expecting a response on the same.

The University partially implemented the 2017-2021 National CBA by paying the CBA arrears. However, the University was not able to implement the new salary structure due to pending release of funds from the National Treasury. The University was further affected by a reduction in Capitation in the period under consideration, due to budgetary cuts in the 2020/2021 Financial Year by the Government. The implementation of the CBA was overseen by the local implementation committee and returns were filed with the Ministry of Education.

3.9 Staff Training

The University Management has formed a committee to handle University staff welfare matters. The committee has since developed a Staff Welfare Policy which is currently under consideration by the University Council. The University has also drafted a Human Resource Planning and Succession Management Policy. This is aimed at assisting in the planning of the Human Resources at the University.

3.10 Internship

The university continues to support the Government Internship programme. During the period under review, the University received forty-four (44) interns under the PSIP from the Public Service Commission (PSC) against a declared capacity of fifty-five (55). The University expresses its gratitude to the Government through the PSC for the noble programme aimed at equipping the young graduates with necessary skills and competencies.

3.11 Implementation of Government Circulars

The University received various circulars from the PSC requiring participation in various sensitization programs organized by the Commission.

i) *National Values and Principles evaluation reporting cycle for 2019/2020*

In August, 2020, the University participated in a sensitization on National Values and Principles for the 2019/2020 reporting cycle. The report was received later in the Financial Year and indicates that the University has continued to uphold national values and principles as envisaged in Articles 10 and 232 of the constitution.

ii) *Validation workshop on the PSC Act, 2017*

Similarly, the University participated in a two-day webinar sensitization and validation workshop on the PSC Act, 2017 and the public service regulations, 2020. The sensitization also involved stakeholder engagement on validation of the public service commission (performance Management) regulations and revised discipline manual and policy on the employment on contract, 2020.

iii) *SRC Mobilization, Sensitization and Engagement on Job Evaluation for 2021/22-2024/25*

The SRC also organized a one-day mobilization, sensitization and engagement meeting on Job Evaluation for the 2021/22-2024/25 Remuneration Review Cycle for the Public Sector in the month of September 2020 for which the University participated. This was followed by training of the Job Description and Analysis Committee (JDAC) by SRC. The University through JDAC identified jobs to be evaluated and facilitated the development of Job Descriptions for all Jobs in the University and submitted to the SRC during the period under review an exercise which was undertaken nation-wide.

3.12 Training and Capacity Development

i) *Staff Training and Development*

The University has Staff Training and Development Committee which meets regularly to consider staff training and development matters. This include staff requests for study leaves, leave of absence and requests for renewal of contract. The various meetings of the committee considered various requests from Graduate Assistants and Tutorial Fellows.

ii) *Staff Capacity and Skills Development*

a) *Training on Workplace Environment, Ethics & Culture Post COVID-19*

During the period, the University management nominated the Senior Assistant Registrar (Human Resource) to attend the Virtual Masterclass on Workplace Environment, Ethics & Culture Post COVID-19 training by the Federation of Kenya Employers (FKE). The training had three modules; Module 1: The impact of Covid-19 on Workplace Ethics and Culture (Thursday 03rd September 2020). Module 2: Key Instruments on Elimination of Harassment and Violence at the Workplace (Thursday 10th September 2020) and Module 3: Dealing with Emerging Sexual Reproductive and Health Rights (SRHR) Issues at the Workplace (Thursday 17th September 2020).

b) *Collective Bargaining Training*

The University also facilitated six (6) members of staff; one (1) from each of the three Unions in the University and three (3) members from management to be trained on collective bargaining at the Kenya School of Government on 21st to 25th June, 2021. This is aimed at improving industrial relations in the University.

c) *Training on Corporate Governance*

The University also facilitated training on Corporate Governance for the University Council and members of management blended with team building on 15th to 17th June, 2021. The training was facilitated by the Kenya School of Government. The training was aimed at ensuring that the corporate strategy for the University is achieved through working together as a team.

d) *Continuous professional Development Training*

As part of professional development for staff in the University, various staff were supported to undertake continuous professional development training in their respective fields of specialization. The University also supports staff development by paying their annual subscriptions to professional bodies.

3.13 Central Services

The University has centralised the provision of key non-core operations such as cleaning and organization of University events under the Central Services. The University has outsourced most of cleaning services at its main campus. However, for Eldoret Town Campus and Nairobi Liaison Office all cleaning services are outsourced. The services indicated are supervised by the central services Department which also manages the central registry and communication services at the University. The process in the central registry covers document receipt, storage, retrieval and dispatch.

3.14 Catering Services

The University provides catering services to students at subsidized prices through the Catering Unit. The unit also provides services during official functions at the University as need arises. The unit is not for profit making but to provide essential catering services to students at least at breakeven. Due to the subsidised nature of the prices charged and the increase in prices of items in the market, the unit has not been able to operate at the anticipated breakeven levels. However, the University has instituted strategies to turn around the operations of the unit to ensure at least break-even level of operation is achieved. The measures include installation of point of sale and ERP to monitor the transactions, adoption of food cost analysis monitoring tool and close supervision of the unit.

3.15 Transport Services

The University has invested in a fleet of motor vehicles which is managed by the transport and garage unit. During the period, fourteen (14) motor vehicle and one motor cycle were boarded. Twelve (12) were successfully disposed off following the existing procurement procedures raising an approximately Kshs.2.2million.

3.15.1 Training of Drivers on Defensive Driving

As part of capacity building, the University-trained drivers on defensive driving. A total of twenty-nine (29) drivers were trained by the Auto Mobile Association of Kenya (AA) on 26th and 27th May, 2021. This training is expected to improve the driving skills and competencies for the University drivers.

3.15.2 Road Safety Mainstreaming Committee

In order to support the Governments' Road Safety initiatives, the University established a Road Safety Mainstreaming Committee. The committee has specific Terms of Reference in line with the set performance targets and coordinates road safety activities in the University. The committee is currently developing the Road Safety policy for the University in line with the National Guidelines provided by the National Transport and Safety Authority (NTSA).

3.15.3 The 6th UN Global Road Safety Week

The University participated in marking the 6th UN Global Road safety week held from 17th to 23rd May, 2021. During this event, the University staff and the community were sensitized on speed management with the aim of reducing speed related fatalities. The University is also working to develop a road safety policy which will guide the implementation of speed management within the University.

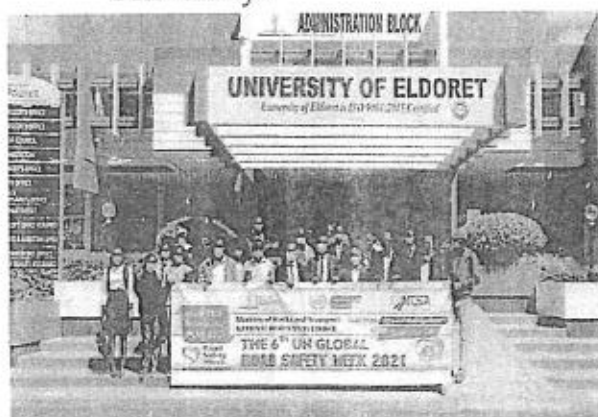


Figure 24a: Launch of 6th UN Global Road safety week



Figure 24b: Signing of poster by VCs representative



Figure 24c: Sensitization of motorcycle rider



Figure 24d: Sensitization of motorcycle riders

3.16 Hostels Services

The University provides accommodation of students residing inside within the main campus and also collaborates with landlords to provide accommodation to students outside the University at affordable costs. During the period under review, the University invested in renovation and repairs of the hostels which included installation of PVC tiles, roof repairs and reconstruction of the washing areas. This is aimed at providing the students with a conducive living environment during their stay at the University. In order to comply with COVID-19 guidelines and protocols, the University has ensured social distancing is achieved by reducing the bed spaces from the normal 2,600 to 1,500. The University management continues to allocate resources to modernise the hostels in order to provide conducive accommodation to students.

3.17 Farm Activities

The farm activities include livestock and crop farming. The Livestock section has 139 animals valued at **Kshs. 12.7 million** while the piggery section had 16 pigs valued at **Kshs. 412,250.00** as at 30th June, 2021. The Crops section deals with planting of crops such as maize, wheat, canola and other horticultural crops on approximately 400 acres. The University has embarked on modernization of the farm where currently a milk cooling plant has already been constructed. The University is also considering equipping the farm with a milk pasteurizer.

3.17.1 Livestock Section

The farm had an average of 35 lactating animals during the period, with an average milk production of 185.73Kgs per day. During the period, the farm produced a total of 102,736.2Kgs of milk. The average milk production for the period was 285.3 per quarter. Total milk supplied to the New KCC stood at 83,818.3Kgs. Following the setting up of the IGU directorate and the changes in management of the farm, the section is expected to improve its performance.



Figure 25: Preparation of Animals for Milking



Figure 25b: Young Stock of Animals

3.17.2 Crops Section

The University farm produces a variety of crops; such as maize and wheat. The produce is sold and is also used by the University catering unit, thus generating revenues to the University. Following the changes instituted by the University on the farm, it is expected that performance of the farm will improve in the next financial year. The University was able to sell wheat worth Kshs. 1,878,000 during the period.

3.17.3 Donation of Liquid Nitrogen Containers

The University has a strong collaboration with other stakeholders. Therefore, during the period, the University received three (3) liquid nitrogen containers for livestock semen storage courtesy of the Kenya Animal Genetic Research Institute (KAGRI), worth Kshs. 120,000. This is expected to greatly assist in boosting the livestock section of the farm.

3.18 Public Health Services

The University has a well-established public health unit that handles matters that pertain to Public Health. The core functions of the unit are to ensure Food safety and quality control, Communicable disease control, Insect vector and disease control, Solid Waste Management, Inspection of premises and Personnel health matters. During the period, the unit facilitated the signing of an MOU between the University of Eldoret and Moi Teaching and Referral Hospital for safe disposal of clinical wastes through the MTRH approved incinerator. As part of fostering a safe University environment, the unit organized Health Education on public health standards for landlords housing students in the University neighborhood.

3.18.1 Communicable Disease Control

In order to mitigate the spread of communicable diseases and infections, the University management facilitated the purchase of PPEs for COVID-19 infection prevention and control in the University. Similarly, in collaboration with the School of Engineering, we developed mechanized foot operated water and soap dispensers. The dispensers have been installed in various locations of the University. To achieve occupational safety and health, the university continues to realize this mandate through regular inspection of various University premises.

3.18.2 Water and Food Quality Control

Further, the University has continued to test water and food items for quality control. Water samples are submitted to the KEBS and Government Chemist for analysis to inform mitigative actions by Management for the safety of the University Community. All the food handlers in the University were also examined and medical examination certificates issued.

3.18.3 Solid Waste Management

The University manages solid waste through an external service provider and conducts regular fumigation and disinfection of common areas in the University for improved public health standards. During the period, a total of fifty-three (53) tons of solid waste was collected and properly disposed as per guidelines from the National Environment Management Authority.

3.18.4 Occupational Safety and Health Policy

The University has embarked on the development of the Occupational Health and safety policy. This is aimed at improving the occupational health for staff, students and other stakeholders in the University.

3.19 Health Services

The unit is mandated to provide medical services to both registered students and staff members along with their dependents as provided in various terms and conditions of service. The same is implemented by medical staff through a twenty-four (24) hour rotational schedule to cover day, nights, weekends and public holidays. The Health Services has two facilities currently operating at Main Campus Clinic and Town Campus Clinic.

3.19.1 Provision of Medical Services

During the Period, the University provided medical services to over 10,000 patients at the Health Clinic. This includes staff and their immediate dependants and students. The University has put in place measures for COVID-19 screening at the Health clinic to ensure the staff are not exposed. The most common ailments treated at the Health facility were Upper respiratory tract infections. The University has also put in place measures for the management of lifestyle related diseases among staff.

3.19.2 COVID-19 Infection Prevention and Control

To protect the staff and students from infection and transmission of COVID-19, pursuant to MoH guidelines for infection prevention and control protocols for corona Virus disease (COVID-19), the University of Eldoret in liaison with the County COVID-19 response committee and health services unit, put in place various measures to control the spread of the deadly virus. Among the measures in place are but not limited to provision of information on what should be done to prevent COVID-19, what to be done when it occurs and follow up post infection. A visit by the Director, Ministry of Education on 1st September 2020 to

University of Eldoret

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assess preparedness and adherence to Covid-19 protocols revealed good progress in preparedness and adherence but recommended improvements on isolation facility (ward) and COVID-19 mock drill to raise awareness.

The University in its control measures and pre-COVID-19 infection, engaged Health services staff on Covid-19 awareness campaign and mapped the University Health Centre as a support Centre for health seeking and preliminary treatment awaiting directions for further management of Covid-19 suspects and referral to other health facilities for further management.

The University also enhanced Post COVID-19 recovery protocol by setting up the Mental Health and psychosocial support unit for COVID-19 victims on 26th August 2020. The team offers emotional health to individuals affected directly or indirectly by the COVID-19 pandemic and social support and counselling through video and teleconferencing.

3.19.3 Voluntary Staff Vaccination

The University, in collaboration with Moiben Sub county hospital organized for vaccination of staff against COVID-19. A temporary vaccination Centre was established at the University's health Clinic to enable staff access the vaccine. Over four hundred staff were able to be vaccinated with the first dose at the University health clinic while others accessed the vaccine in other health facilities.

4.0 ENVIRONMENTAL AND SUSTAINABILITY REPORTING

1. To Improve Governance and Corporate image

Corporate Social Responsibility (CSR) is one of the University's core businesses as provided by the Universities Act 2012 of Laws of Kenya. CSR helps in creating a sense of goodwill between the University and its internal and external publics. Through CSR initiatives, University of Eldoret seeks to integrate the business operations and values whereby the interests of all stakeholders, including employees, students, partners and the community are reflected in our policies and actions. CSR initiatives include: field courses, enhanced student community outreach activities, annual Agribusiness trade fair exhibitions, farming and environmental conservation, annual cross-country championship and offering quality and timely services. Through CSR, the university is committed towards improving the quality of life of the less fortunate members of society.

(a) Environmental

The environment is one of the key natural resources of the institution and operationalized through the University's environmental policy. The University's commitment to reducing environmental impact is through preservation, conservation and waste reduction practices. In this respect, the University was engaged in the activities below;

- (i) The University through the Department of Forestry and Wood Science and the Environmental Sustainability Committee conducted a tree planting session during the 5th Tree Planting activity that took place on Thursday 20th May, 2021. Staff and students participated in the planting session where over 3,000 tree seedlings were planted along the new entry lane at Gate A and the larger grounds on the left towards the Old Site. It was reported that since the activity started, the seedlings have had 95% survival rate. The aim of this activity is centered towards improving the environment and meeting performance contracting target that was set towards meeting the national target of attaining 10% Tree Cover by 2030. The venture would help in the quest of increasing the forest cover from the current less than 8% up to a desired 15% in Uasin Gishu County.

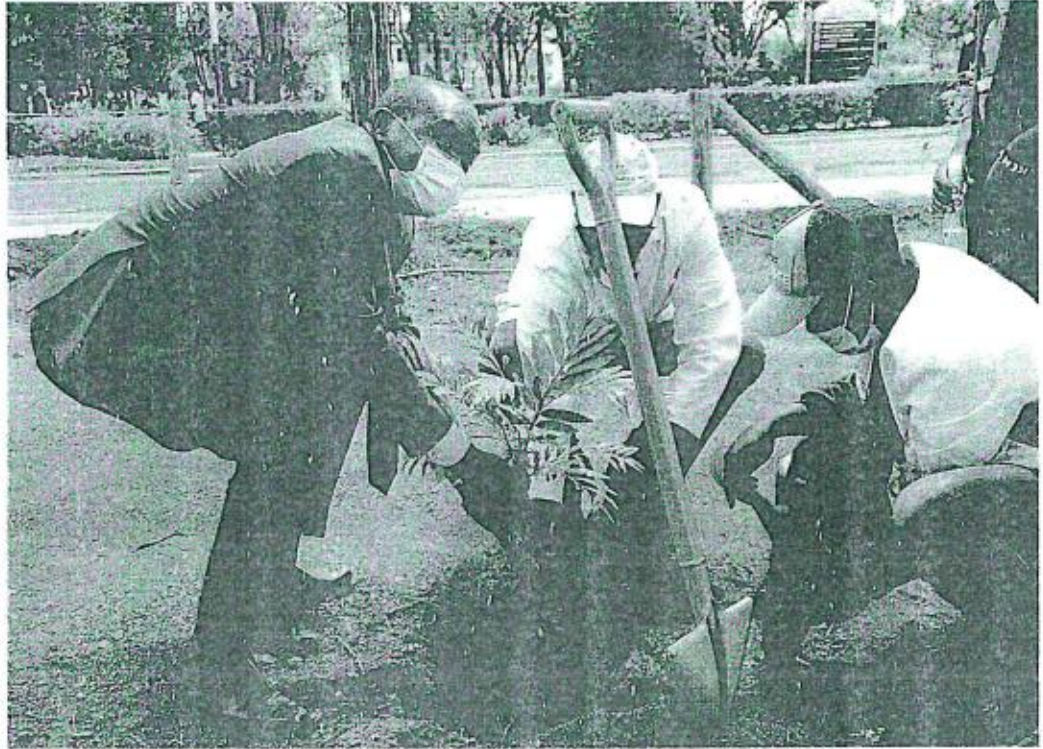


Figure 26: 5th Tree Planting Activity at University's grounds

- iii) The School of Environmental Studies conducted a three (3) weeks intensive course on Environmental Impact Assessment (EIA) and Environmental Audit (EA) Training which on 22nd March - 9th April 2020. The training was conducted under an approved National Environmental Management Authority (NEMA) and the University of Eldoret SES 805 Curriculum.



Figure 27: Environmental Impact Assessment (EIA) and Environmental Audit (EA) Training

(b) Outreach and International Students' Centre (OISC)

- (i) The Empowering Novel Agribusiness Led Employment (ENABLE) Youth Kenya is a four-year Programme implemented by the Ministry of Agriculture and co-funded by the African Development Bank (AfDB). University of Eldoret (UoE) was selected as one of the Youth Agribusiness Incubation Centre (YABIC) for implementing the Programme.

The YABICS provide facilities for training under identified value chains that are specific to the institution. The value chains identified for UoE YABIC are: Animal/Dairy Production, Fisheries and Mushroom Production.

Following the recruitment exercise that took place in February 2021, 33 participants were selected for incubation at the UoE YABIC which is hosted by the OISC. Registration of the successful applicants took place at the Centre's facility on Thursday the 3rd of June, 2021. The mushroom value chain attracted the highest number of youth with a total of sixteen being selected. Out of the 16, three will be joining the Programme through the Accelerated category while 13 are in the Standard category. Dairy Production attracted eleven youth with two and nine being in the Accelerated and Standard categories, respectively. Under the Fisheries value chain, five youth are registered in the Accelerated category and only one in the Standard category.

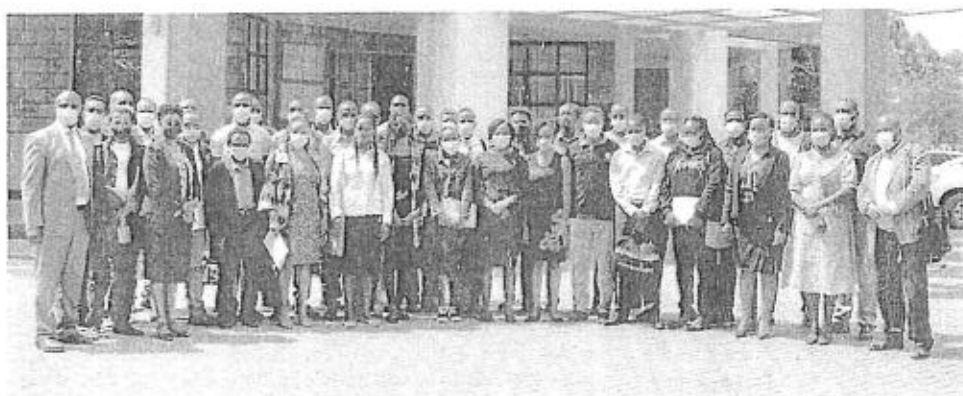


Figure 28: Registration and Induction of the Enable Youth Kenya Programme

- (ii) On the 27th May 2021, team members of the University of Eldoret Venture for Change-Making More Health Programme met at the OISC to welcome the successful applicants' of the 2021 version. Sixteen (16) students from UoE successfully applied for the Programme. The Programme being

implemented by Boehringer Ingelheim Pharmaceutical Company and Ashoka-An initiative that identifies and supports social entrepreneurship in collaboration with AMPATH took place between June and October 2020 and drew participants from three Universities; University of Eldoret, Kibabii University and Moi University.

This Programme provides a platform for students of different Universities to conceive, develop and implement innovative ideas to foster hygiene, food safety and health in target slums and rural areas. The programme emphasizes critical thinking and social entrepreneurship as well as the engagement of employees and partners. Ideally, the targeted university offers a strong entrepreneurship hub and/or student program with a proposal to enhance their students' learning experience through a collaborative initiative and entrepreneurship education and/or strong health related curriculums. Students get to develop ideas in teams to solve a societal problem, in this case 'Food Safety' that are entered into a competition and the winning team gets resources to implement their idea in the target communities.



Figure 29: Venture for Change-Making More Health Program

(c) **Clients**

In line with improved service delivery through various directorates, trainings were held to enhance service delivery.

- (i) A two-day Counter Terrorism training was held on 3rd – 4th June, 2021. Training of thirty-five (35) security staff on counter terrorism was one of the Performance Contract Target for this Financial Year (2020/2021). The

aim of the training was to put mitigations against terror attack and to protect staff, students and property. The training was conducted by facilitators from Anti-Terror Police Unit, led by Chief Inspector, Nairobi headquarters office. The training was dedicated towards equipping necessary emergency response prevention skills to the nominated members drawn from different departments within the university.

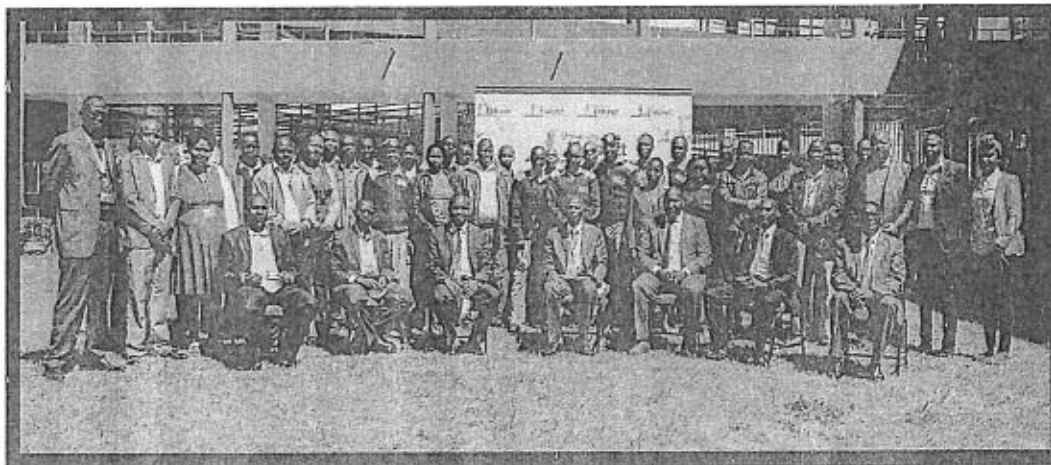


Figure 30: Counter Terrorism Training

- (ii) The Directorate of Quality Assurance organized a one-day Conference on Thursday 27th May, 2021 at the Education Complex conference room to discuss with Heads of Quality Units on the implication of the Re-Certification Audit and the status of the implementation of the requirements of the ISO 9001:2015 Standard.



Figure 31: 8th ISO 9001:2015 QMS Recertification Conference

- (iii) University organized training of thirty (30) fire marshals on 19th to 21st May, 2021 at the School of Education complex building. The training was aimed at putting mitigations against fire and to enlighten and protect staff and students at large on fire preventive and management measures. The

training which was organized by the Security Department saw facilitators invited from County Government and the County Fire Brigade Team



Figure 32: Fire Marshals Training

(d) Sustainability

University of Eldoret exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant services and improving operational excellence. This has been achieved through policies and activities that promote sustainability.

i) Sustainability Strategy and Profile

The University management envisions pursuit of quality higher education, through teaching, research, outreach and consultancy that meets the needs and aspirations of a dynamic society. While this is our focus, the vision must be sustainable despite the climatic, political and economic uncertainties around the globe. We have adopted several sustainability strategies to make the University accountable and transparent in all its activities. Through various programs, the University facilitates the generation of ideas and innovations to shape a sustainable future. To this end, the University strives to equip the future generations of leaders with the skills to navigate the organization's sustainability challenges largely brought about by climate change, increased human population and turbulent economic trends punctuated with political uncertainties, labor relations and pandemics among others. We have therefore, put in place a raft of measures to ensure sustainability that

includes; a focus on employees' welfare, suppliers' prompt payment, and customer protection. In this regard, cost cutting measures, innovative resource mobilization approaches and new ways of doing business including use of advanced technologies such as zoom, and ODeL have been employed to ensure business continuity.

ii) COVID-19 Awareness and Mitigation

The employees are a crucial capital resource that drives our core mandate and its protection is particularly important for our long-term business outlook. In this regard, several strategies were adopted to sensitize the staff on COVID-19 as well as provide mitigation measures to ensure our business remains competitive and achieve the desired results during the period. Consequently, the University supported employees affected by COVID-19 through our existing medical scheme. Further, we introduced a range of protection measures throughout the university, including health screenings, social distancing protocols, increased cleaning procedures, as well as, providing masks and producing our own sanitizers.

iii) Employee welfare

The University has put in place a number of policies to guide on employee welfare. Among these are (a) Human Resource Policy & Procedures Manual, (b) Staff Training & Development Policy and (c) Gender Policy which were approved by the University Council. These policies are reviewed from time to time to ensure relevance. The University has a directorate of Gender, Equity and Diversity which oversees implementation of the Gender Policy that supports gender mainstreaming during recruitment.

The core mandate of the University is academics. Among key components of this mandate is training of staff, which is guided by the Staff Training & Development Policy. Performance of staff is guided by a 360° performance appraisal system. Through the department of Public Health, the University has a Committee on Occupational Safety and Health that monitors and implements the OSHA Act, 2007. These human capital programs, policies and practices have been instituted to support efficient, effective and motivated workforce. Therefore, the employee's skill mix of talented permanent, contracted and part time staff were utilized during

the period. Their salaries and wages were paid on time and in the case of part time employees, as soon as their claims were approved for payment. Non-core services were outsourced.

iv) Responsible competition practice

The University is guided by and adheres to relevant regulations in conducting all its varied competitive activities including procurement and staff recruitment processes. The University has established the Corruption Prevention Committee (CPC) chaired by the Vice-Chancellor that leads its fight against corruption. The CPC ensures that a Corruption Risk Assessment (CRA) is conducted annually from which a Corruption Risk Mitigation Plan (CRMP) is developed outlining the corruption prevention strategies. Further, the University has trained over 50 Integrity Assurance Officers (IAOs) to spearhead the fight against corruption in different units within the University. This has helped keep corruption in check by identifying loopholes early enough thus instigating relevant timely remedial measures.

v) Responsible Supply Chain and Supplier Relations

The University strictly adheres to both institutional and national code of ethics, and the public procurement laws and government circulars issued from time to time. The performance contract the University signs with the government encourages public participation including special interest groups such as the local communities, youth and physically challenged to participate in the supply chain activities. This is monitored with reports on performance submitted to the relevant government agencies quarterly and annually. As concerns contractors engaged in capital projects, the University relies on the government public works officers who advice the University based on regular site visits and participatorily agreed payments based on work done. The University prioritizes invoices in the order of their due dates and payments normally made in a timely manner.

vi) Responsible Marketing and Advertisement

Marketing strategy at University is directed towards enhancing visibility of the brand to our customers. The strategy is to endear the University to the community and increase student enrolment and promote positive brand awareness. In marketing and advertising, we offer accurate and

truthful information about our services. Consequently, the information on admission requirements and fees structure for the programmes offered are clearly outlined on the University website. Our emails are directed to our stakeholders and we do not send out non-contractual unsolicited emails. As per our Citizen Service Charter, we respond courteously, timely and meaningful to our customers' concerns.

Further, all our communications share the common standard of truth and marketing, abiding by the highest standard of ethical principles as per the University's communications policy. Our branded, printed and digital materials use photos and videos that are accurate depictions and offer authentic representations free of any plagiarized information. The University does not engage in sensationalism during advertisement and any endorsement is clear and transparent. We comply with standards and regulations established by government and professional organizations.

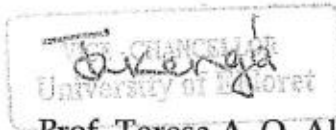
vii) Product Stewardship

The University is implementing the ISO 9001:2015 Quality Management System which provides safeguards that protect the interests of our customers and stakeholders regarding the services we offer. The Standard is based on quality management principles that provide the customer as the centre of focus. We strive to understand the needs, expectations and the interest of the all our stakeholders. These include making sure that; customer needs are met, applicable statutory and regulatory requirements are adhered to and consistently met, that risks that affects the conformity of the services we offer are identified and addressed and that we maintain our focus on enhancing customer satisfaction and protection. In this regard, we conduct regular assurance internal audits and periodic external auditors from Kenya Bureau of Standards.

We purpose to provide quality services to our students in conformity to international standards as domesticated by the Commission for University Educations (CUE). The Commission for University Education also, conducts Regular Institutional Quality Audit after every five years to ascertain that the Standards and Guidelines are adhered to. Our resilience was however dramatically tested by the pandemic with some of our services such as post graduate defenses held online. Further, new

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approaches on product offers such as ODeI was introduced and was well received and supported providing potential for enhancement and improvements.



Prof. Teresa A. O. Akenga, MRSC, MBS, MBA
Vice-Chancellor

Date 14/4/2022

REPORT OF THE COUNCIL

The University Council submits its report together with the audited financial statements for the year ended June 30, 2021 which show the state of the University's affairs.

(a) Principal Activities

The principal activities of the University continue to be the provision of quality University education, including scientific and professional education as provided under Section 6 (1) of the University's Charter.

(b) Results

The results of the entity for the year ended June 30, 2021 are set out on page 1.


(c) University Council Members

The members of the University Council who served during the year are shown on page (v).

(d) Auditors

The Officer of Auditor General is responsible for the statutory audit of the University in accordance with the Section 68 (2) (k) of the Public Finance Management (PFM) Act, 2012.

By Order of the Council



Prof. Teresa A.O. Akenga, MRSC, MBS, MBA

Vice - Chancellor and Secretary to Council

STATEMENT OF COUNCIL'S RESPONSIBILITIES

Section 68 (2) (k) of the Public Finance Management Act, 2012 and section 14 (1) of the State Corporations Act, require the Council to prepare financial statements in respect of that University, which give a true and fair view of the state of affairs of the University at the end of the financial year/period and the operating results of the University for that year/period. The Council is also required to ensure that the University keeps proper accounting records which disclose with reasonable accuracy the financial position of the University. The Council is also responsible for safeguarding the assets of the University.

The Council is responsible for the preparation and presentation of the University's Financial Statements, which give a true and fair view of the state of affairs of the University for and as at the end of the financial year (period) ended on June 30, 2021.

These responsibilities include:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the University;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the University;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Council accepts responsibility for the University's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act, 1986. The Council is of the opinion that the University's financial statements give a true and fair view of the state of University's transactions during the financial year ended June 30, 2021, and of the University's financial position as at that date. The Council further confirms the completeness of the accounting records

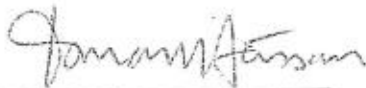
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maintained for the University, which have been relied upon in the preparation of the University's financial statements as well as the adequacy of the systems of internal financial control.

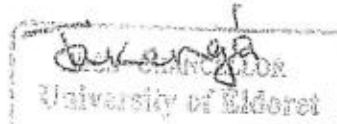
Nothing has come to the attention of Council to indicate that the University will not remain a going concern for at least the next twelve (12) months from the date of this statement.

Approval of the financial statements

The University's financial statements were approved by the University Council on _____ and signed on its behalf by:



Dr. Ismail Buro Hassan
Chairman of Council



Prof. Teresa A. O. Akenga, MRSC, MBS, MBA
Vice-Chancellor

REPUBLIC OF KENYA

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON UNIVERSITY OF ELDORET FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of University of Eldoret set out on pages 1 to 43, which comprise of the statement of financial position at 30 June, 2021, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for

the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the University of Eldoret as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Universities Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

- i. The statement of financial performance reflects total income of Kshs.2,348,018,040 while the Enterprise Resource Planning (ERP) general ledger reflects total income of Kshs.2,378,070,988 resulting to an unreconciled variance of Kshs.30,052,948. Similarly, the statement reflects total expenses of Kshs.2,254,542,178 while the ERP general ledger balance of Kshs.2,385,899,093 resulting to an unreconciled variance of Kshs.131,356,915.
- ii. The statement of financial position reflects an amount of Kshs.2,495,557,700 in respect to total assets while the general ledger reflects Kshs.3,489,548,564 resulting to an unreconciled variance of Kshs.993,990,864. Similarly, the statement reflects total liabilities as Kshs.775,562,383 while the general ledger reflects Kshs.1,781,652,917 leading to an unreconciled variance of Kshs.1,006,090,534.
- iii. The statement of financial position reflects cash and cash equivalents balance of Kshs.618,103,671 while the general ledger reflects Kshs.715,155,736 resulting to an unreconciled variance of Kshs.97,052,065.
- iv. The statement of changes in net assets reflects a balance of Kshs.1,719,995,318 in respect of reserves while the general ledger reflects a balance of Kshs.1,707,895,647. The resultant variance of Kshs.12,099,671 has not been reconciled.
- v. The statement of financial position reflects work in progress (WIP) balance of Kshs.397,511,688 as disclosed in Note 26 to the financial statements. The balance includes an amount of Kshs.55,694,456 relating to construction of perimeter wall whose review of project documents reveal that the certificate of completion was issued on 28 September, 2020 and the project handed over on 2 June, 2021. However, the balance has not been transferred from work in progress to buildings category of assets.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Research Agency Account

The statement of financial position reflects research agency account balance of Kshs.97,271,344 as disclosed in Note 30 to the financial statements. Review of records revealed that an amount of Kshs.128,867,410 was disbursed to principal investigators during the year. However, no reports to confirm that the intended researches were provided for audit.

In the circumstance, the accuracy and completeness of the research agency account balance of Kshs.97,271,344 could not be confirmed.

3. Unsupported Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.310,333,973 which includes student debtors and general debtors balances of Kshs.299,607,295 and Kshs.3,502,815 respectively. However, Management did not provide aging analysis for the receivables and the basis for the provision of bad debts was also not provided for audit.

In the circumstances, the accuracy, valuation and completeness of the receivables from exchange transactions balance of Kshs.310,333,973 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the University of Eldoret Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Recover Long Outstanding Imprest

Included in receivables from exchange transactions balance of Kshs.310,333,973 are staff imprests totalling to Kshs.6,023,213 out of which an amount of Kshs.4,847,263 has been long outstanding with some relating to the year 2014. Management did not explain why the imprests have not been recovered from the respective holders in line with Regulation 93(6) of the Public Finance Management (National Government) Regulations of 2015 which require that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer.

In the circumstances, Management is in breach of the law.

2. Irregular Procurement of Cleaning Services

The statement of financial position reflects accruals and provisions balance of Kshs.193,335,745 as disclosed in Note 29 to the financial statements. Included in this balance is accrued expenses totalling to Kshs.185,416,190 out of which an amount of Kshs.662,778 relates to supply of cleaning materials. Review of contract documents revealed that the contract became effective from 1 February, 2019, for a period of two years and that the contract agreement was to be signed within thirty days of the date of the notification. However, the contract documents were signed on 11 March, 2019 and the contracts took effect on 1 February, 2019 before they were signed. This is contrary to Section 135(4) of the Public Procurement and Asset Disposal Act, 2015 which provides that no contract is formed between the person submitting the successful tender and the Accounting Officer of a procuring entity until the written contract is signed by the parties.

In the circumstances, Management was in breach of the law.

3. Delayed Completion in Construction Works

The statement of financial position reflects work in progress (WIP) balance of Kshs.397,511,688 as disclosed in Note 26 to the financial statements. Included in the balance is an amount of Kshs.211,636,861 in respect to the construction of the Proposed Schools of Business Studies and Economics Complex. Review of the contract documents revealed that the contract was awarded on 6 June, 2019 for a period of seventy-two (72) weeks which was later revised to one hundred and sixty-two weeks (162). However, as at 30 June, 2021 the works were still incomplete.

Further, included in the work in progress balance of Kshs.397,511,688 is an amount of Kshs.114,868,371 in respect of the proposed construction of Amphitheatre. Review of records revealed that the contract was awarded to a local firm on 10 June, 2019 at a contract sum of Kshs.373,000,000 for a period of seventy-eight (78) weeks. Physical verification of the project in the month of February, 2022 revealed that the works were at 31% completion and may not be completed before the expiry of the expected completion date of 21 April, 2022.

In the circumstances, stake holders may not obtain value for their resources spent on these projects if they are not completed and put to their intended use.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of an Approved Policy on Income Generating Activities

The statement of financial performance reflects revenue from income generating activities of Kshs.4,186,444 which was a reduction from the amount generated in the previous year of Kshs.15,204,035. However, Management did not have an approved policy for guiding the operations of the income generating Units (IGUs).

In the circumstances, Management's internal controls on collection of income generating activities may not be efficient and effective.

2. Long Outstanding Payables

The statement of financial position reflects other payables from payroll dues balance of Kshs.172,151,528 which as disclosed in Note28(c) to the financial statements includes amounts due to part time lecturers totalling to Kshs.149,712,556. The part time lecturers balance has been steadily increasing an indication that the University is not able to meet its obligations when they fall due.

In the circumstances, operations at the University may not be running effectively and efficiently.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Council

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the University's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of its services and using the applicable basis of accounting unless Management is aware of the intention to terminate the University or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The University Council is responsible for overseeing the University's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the University to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the University to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 October, 2022

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2021

Revenue from non-exchange transactions	Notes	30-Jun-21	30-Jun-20
Exchequer Grants (Recurrent)	2	1,888,630,846	2,143,557,248
		<u>1,888,630,846</u>	<u>2,143,557,248</u>
Revenue from exchange transactions			
Tuition Income	3	276,683,405	388,905,983
Administrative and Related Fees	4	155,379,820	205,649,885
Graduation Fees	5	4,732,300	12,392,500
Accommodation Fees	6	8,584,700	12,668,087
Income Generating Activities Income	7	4,186,444	15,204,035
Research Administrative Fees	8	1,879,439	2,835,925
Other Income	9	7,941,085	3,389,216
		<u>459,387,194</u>	<u>641,045,630</u>
Total revenue		2,348,018,040	2,784,602,878
Expenses			
Staff Remuneration Costs	10(a)	1,649,257,127	2,009,055,597
Staff Gratuity and Pension Contributions	10(b)	170,766,639	148,058,462
Staff and Student Welfare	11	69,936,426	83,583,681
Chancellors Expenses	12(a)	328,340	1,129,496
Council Expenses	12(b)	12,090,094	18,560,104
Administration and Central Services Expenses	13	50,634,682	65,259,153
Academic, Research & Student Affairs Expenses	14	98,119,450	174,172,326
Planning, Research & Extension Expenses	15	16,471,852	24,344,945
Support Services	16	106,767,002	146,862,953
Finance Expenses	17	1,379,028	1,219,030
Amortization/Depreciation Expenses	18	78,791,539	79,335,885
Total expenses		2,254,542,178	2,751,581,632
Other gains/(losses)			
Gain/(Loss) on Assets Disposal/Deprtn Adjmts	19	11,811,738	11,811,738
Gain/(Loss) on Biological Assets	20	(3,103,882)	7,516,892
Increase/(Decrease) in Provision for Bad Debts	21	1,492,160	920,055
Gain/(Loss) on Foreign Exchange Transactions	21	-	-
Total Gain/(Loss)		10,200,016	20,248,684
Surplus/(Deficit) for the period		103,675,877	53,269,931

Notes to the financial statements in pages 7 to 39 form an integral part of the financial statements.

University of Eldoret
Annual Report and Financial Statements for the Year Ended 30th June 2021

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Notes	30-Jun-21	30-Jun-20
Current assets			
Cash and cash equivalents	22(a)	618,103,671	460,610,358
Receivables from exchange transactions	23(a)	310,333,973	379,763,950
Receivables from Non-exchange transactions	23(b)	-	253,432,139
Inventories	24	59,145,779	44,584,615
		<u>987,583,423</u>	<u>1,138,391,062</u>
Non-current assets			
Property, plant and equipment	25	1,089,753,459	1,095,059,971
Work in Progress (WIP)	26	397,511,688	311,873,295
Biological Assets	27	20,709,130	23,813,012
		<u>1,507,974,277</u>	<u>1,430,746,279</u>
Total assets		<u>2,495,557,700</u>	<u>2,569,137,341</u>
Liabilities			
Current liabilities			
Trade payables from exchange transactions	28(a)	95,015,532	71,523,928
Other payables from students transactions	28(b)	203,589,180	164,085,505
Other payables from payroll dues	28(c)	172,151,528	116,097,275
Accruals & Provisions	29	193,335,745	510,310,803
Research Agency Accounts	30	97,271,344	71,531,613
UoESO Agency Accounts	31	9,871,804	6,939,854
Agent Liability Accounts	32	4,327,250	888,000
Total liabilities		<u>775,562,383</u>	<u>941,376,977</u>
Net assets		<u>1,719,995,318</u>	<u>1,627,760,364</u>
Capital Reserves		1,473,572,442	1,448,853,736
Revenue Reserves - Surplus/(Deficit)		246,422,876	178,906,628
Total net assets and liabilities		<u>1,719,995,318</u>	<u>1,627,760,364</u>

Notes to the financial statements in pages 7 to 39 form an integral part of the financial statements.

The Financial Statements set out on pages 1 to 5 were signed on behalf of Council on:

.....


CHANCELLOR

Prof. Teresa A. O. Akenga
Vice-Chancellor

Date...14/4/2022.....



CPA, FA. Ereu K. Totona
Ag. Finance Officer

Date...14/04/2022.....

ICPAK. No. 11856



Dr. Ismail Buro Hassan
Chairman of Council

Date...22/4-2022.....

University of Eldoret
Annual Report and Financial Statements for the Year Ended 30th June 2021

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE, 2021

	Capital Reserve Kshs	Revenue Reserves Kshs	Total Kshs
Balance as at 30 June 2019	1,362,365,136	269,789,144	1,632,154,280
Capital Grants	98,300,338	-	98,300,338
Surplus/(deficit) for the period	-	53,269,931	53,269,931
Opening Balances	-	(49,750,674)	(49,750,674)
Prio years adjustments	-	(94,401,773)	(94,401,773)
Transfer of Capital Deptn Adjmt to other income	(11,811,738)	-	(11,811,738)
Balance as at 30 June 2020	1,448,853,736	178,906,628	1,627,760,364
Capital Grants	36,530,444	-	36,530,444
Surplus/(deficit) for the period	-	103,675,877	103,675,877
Opening Balances	-	(40,588,785)	(40,588,785)
Prio years adjustments	-	4,429,157	4,429,157
Transfer of Capital Deptn Adjmt to other income	(11,811,738)	-	(11,811,738)
Balance as at 30 June 2021	1,473,572,442	246,422,876	1,719,995,318

Capital Reserves

Capital reserves relate to accumulated funds received as capital grants from the Exchequer and those generated internally for physical and infrastructural development purposes in each year. **Kshs.36.53 million** was received and expended as required 2020/2021 Financial Year.

Prior Year adjustment of **Kshs.4.43 million** relates to adjustments for Student debtors and Creditors which relates to prior years which were adjusted after analysis and confirmations as well as other prior year corrections.

Transfer of Capital depreciation adjustment to other income of **Kshs.11.81 million** represents depreciation amount on buildings transferred from work in progress upon completion constructed from Capital grants from Government written off gradually over the life of these buildings.

University of Eldoret
Annual Report and Financial Statements for the Year Ended 30th June 2021

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2021

	Note	30-Jun-21	30-Jun-20
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Exchequer Grants (Recurrent)	2	2,142,062,985	2,049,788,967
Tuition Income	3	388,031,897	365,264,419
Administrative and Related Fees	4	156,650,820	207,336,485
Graduation Fees	5	4,732,300	12,392,500
Accommodation Fees	6	8,584,700	12,668,087
Income Generating Activities Income	7	4,274,934	15,019,650
Research Administrative Fees	8	1,879,439	2,835,925
Other Income	9	7,941,085	3,389,216
		2,714,158,161	2,668,695,249
Payments			
Staff Remuneration Costs	10(a)	1,841,068,126	1,727,167,673
Staff Gratuity and Pension Contributions	10(b)	175,815,925	192,470,762
Staff and Student Welfare	11	69,936,426	83,583,681
Chancellors Expenses	12(a)	328,340	1,129,496
Council Expenses	12(b)	12,090,094	18,560,104
Administration and Central Services Expenses	13	61,922,927	33,982,056
Academic, Research & Student Affairs Expenses	14	133,337,169	124,040,007
Planning, Research & Extension Expenses	15	16,471,852	24,344,945
Support Services	16	106,767,002	146,862,953
Finance Expenses	17	1,379,028	1,219,030
		2,419,116,890	2,353,360,707
Changes in Payables			
Donor Research Grants	30	25,768,592	(8,369,367)
UoESO Fund Accounts	31	2,931,950	1,431,614
Agent Liability Accounts	32	-	888,000
Net cash flows from operating activities		323,741,812	309,284,789
Cash flows from investing activities			
Purchase of property, plant, equipment and intangib	25	(35,110,538)	(27,106,425)
Proceeds from sale of property, plant and equipment		-	-
Decrease/(Increase) in non-current receivables	26	-	-
Increase in work in progress (WIP)	27	(130,072,810)	(131,252,135)
Decrease/(Increase) in Capital Deptn. Adjustment	28	(37,595,594)	(34,404,782)
Net cash flows used in investing activities		(202,778,942)	(192,763,342)
Cash flows from financing activities			
Government Capital grants		36,530,444	98,300,338
Proceeds from borrowings	22(b)	-	-
Repayment of borrowings	22(b)	-	-
Increase in deposits		-	-
Net cash flows used in financing activities		36,530,444	98,300,338
Net increase/(decrease) in cash and cash equivalents		157,493,314	214,821,785
Cash and cash equivalents at the beginning	22(a)	460,610,356	245,788,572
Cash and cash equivalents at the end	22(a)	618,103,671	460,610,356

A, B, C, D, E, F & G are under Appendix 3: Statement of Cash Flows Notes
Notes to the financial statements in pages 7 to 39 form an integral part of the financial statements.

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS AS AT 30 JUNE 2021

Revenue	Notes	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021
		Approved Original Budget	Revision	Approved Revised Budget	Actual on Comparable Basis (ACB)	Performance Difference (EB-ACB)	Explanatory material variance	Kshs	Kshs
Exchequer Grants (Recurrent)	2	1,888,630,846	-	1,888,630,846	1,888,630,846	-	0%		
Tuition Income	3	330,652,000	(27,332,434)	303,319,566	276,683,405	(26,636,161)	-9%		
Administrative and Related Fees	4	173,481,900	(20,651,863)	152,830,037	155,379,820	2,549,783	2%		
Graduation Fees	5	12,250,000	(7,545,200)	4,704,800	4,732,300	27,500	1%		
Accommodation Fees	6	8,925,000	(495,775)	8,429,225	8,584,700	155,475	2%		
Income Generating Activities Income	7	7,552,577	(6,594,478)	958,099	4,186,444	3,228,345	337% (a)		
Research Administrative Fees	8	2,835,925	(956,486)	1,879,439	1,879,439	0	0%		
Other Income	9	1,640,230	4,826,456	6,466,686	7,941,085	1,474,400	23% (b)		
Total income		2,425,968,478	(58,749,781)	2,367,218,697	2,348,018,040	(19,200,658)	-1%		
Expenses									
Staff Remuneration Costs	10(a)	1,681,991,832	6,366,296	1,688,358,128	1,649,257,127	39,101,001	2%		
Staff Gratuity and Pension Contributions	10(b)	140,506,812	15,000,000	155,506,812	170,766,639	(15,259,827)	-10%		
Staff and Student Welfare	11	66,967,493	3,245,337	70,212,830	69,936,426	276,404	0%		
Chancellors Expenses	12(a)	1,564,748	-	1,564,748	328,340	1,236,408	79% (c)		
Council Expenses	12(b)	12,546,072	-	12,546,072	12,090,094	455,978	4%		
Administration and Central Services	13	55,363,817	(74,372)	55,289,445	50,634,682	4,654,763	8%		
Academic, Research & Student Affairs	14	146,600,008	(48,024,610)	98,575,398	98,119,450	455,948	0%		
Planning, Research & Extension Expenses	15	27,492,778	(4,931,241)	22,561,537	16,471,852	6,089,685	27% (d)		
Support Services	16	121,847,220	(6,137,702)	115,709,518	106,767,002	8,942,515	8%		
Finance Expenses	17	2,000,000	(422,879)	1,577,121	1,379,028	198,094	13% (e)		
Depreciation Expenses	18	82,394,989	(6,386,202)	76,008,787	78,791,539	(2,782,752)	-4%		
Total expenditure		2,339,275,769	(41,365,374)	2,297,910,395	2,254,542,178	43,368,216	2%		
Surplus for the period		86,692,709	(17,384,406)	69,308,303	93,475,861	24,167,558	16%		

University of Eldoret

Annual Report and Financial Statements for the year ended 30th June 2021

Recurrent Income and Expenditure

(a) **GoK Recurrent Grants**

During the year, the University received Exchequer grants of **Kshs.1.89 billion** for recurrent expenditure purposes.

(b) **Research Administrative fees**

The University received a sum of **Kshs.1.88 million** as research administrative charges during the year. These were generated from 10% administrative charges on funds raised from donors by academic staff to support their research programs.

(c) **Tuition Fees and Tuition related Income**

The tuition fees and tuition related income was the main source of income from exchange transactions at **Kshs.276.68 million** and **Kshs.155.40 million**. This declined significantly due to reduction in enrollment and also due to the government decision to admit all candidates with C+ and above to universities, the number of Privately Sponsored Students has drastically reduced affecting the overall student population.

(d) **Staff Remuneration Costs**

Staff costs remained the major expenditure item which stood at **Kshs.1.80 billion** during the year.

(e) **Surplus/Deficit for the year**

The University recorded a surplus in financial performance during the 2020/2021 of **Kshs.103.66 million** against a balanced budget after adjusting for other gains and losses. This was mainly due to reduction in operations as a result of closure of University due to COVID-19. The University met all her obligations as and when they fell due and was able to pay all payroll and other statutory deductions as at 30th June, 2021.

1. NOTES TO THE FINANCIAL STATEMENTS

SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation and form of presentation

The Financial Statements are prepared in accordance with International Public Sector Accounting Standards (IPSAS) pursuant to section 194(1) of Public Finance Management Act, 2012 following the gazette notice No.94 which was to take effect from 30th June, 2014. The financial statements are presented in Kenya Shilling (Kshs.) and amounts are rounded to the nearest one shilling. The financial statements are prepared on an accrual basis while the cash flow statement is prepared using the direct method.

(b) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the University and can be measured reliably.

ii) Revenue from exchange transactions

Tuition Income

Income from students in terms of tuition and other related charges is recognized as it accrues unless collectability is in doubt. Recurrent Exchequer grants from the government are recognized as income in the period in which they relate.

Rendering of services

The University recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to approved semester dates in an academic year.

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Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the University.

(c) Budget information

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the University. As a result of the adoption of the accrual basis for budgeting purposes, there are no basic, timing or differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

(d) Property, plant and equipment

The assets are recognized on the historical cost basis of accounting. All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the University recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized as expenses as it is incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Amortization of Lease hold Land has been written off over the remaining lease period of 81 years effective from June 2015 when assets were handed over to University of Eldoret from Moi University following the issuance of Charter.

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The annual depreciation rates based on straight line in use are:

Building	2%
Furniture, Fittings, Plant and equipment	12.5%
Motor Vehicles	25%
Computers	33.3%
Library Books	20%

(e) Receivables

Receivables are stated at their fair values. A provision for impairment is recognized in the Income and Expenditure statement in the year when the recovery of the amount is in doubt.

(f) Biological Assets

These are farm animals mainly livestock and agricultural crops and are recorded in the balance sheet at their estimated market value.

(g) Trade and Other Payables

Trade and other payables are classified at their fair value net of transactions costs and include accounts payable and unpaid wages/salaries.

(h) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the University.

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(i) **Contingent liabilities**

Litigation

In the ordinary course of business, the University is a defendant in various litigations and claims. Although there is no assurance, the University believes based on information currently available that the ultimate resolution of these proceedings and claims is not likely to have a material adverse effect on the operations of the university. The cases are pending determination by the courts and some being considered for out of court settlement and it is therefore, not practical to determine the timing and final amounts (if any). Due to the nature of the cases, detailed disclosure has not been made for each case as this may be prejudicial to the position of the University.

(j) **Nature and Purpose of Reserves**

The University creates and maintains reserves to comply with specific requirements. Consequently the University maintains Capital and Revenue reserves as required under the statutes.

(k) **Changes in Accounting Policies and Estimates**

The University does not recognize the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are therefore, applied prospectively since retrospective application is impractical.

(l) **Employee benefits**

Retirement benefit plans

The University does not operate separate pension and provident fund schemes for eligible employees since the employees are still members of the Moi University Pension and Provident fund schemes.

The assets of Moi University Pension and provident fund are held in separate trustee administered funds that are funded collectively by Moi University, University of Eldoret and the employees through their contributions.

In addition, the University also makes statutory contributions to the National Social Security Fund. The rates of contributions to the fund are determined by

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relevant legislations. The University's contributions to the above schemes are charged to the or on the date of the transaction.

(m) Related Party Transactions

The university would define a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the university or vice versa. The National Treasury as a Government entity provides regularly policy guidelines and budgetary support. In the period, the Government through the National Treasury approved a budget of **Kshs.1.89 billion** for recurrent expenditure purposes, while **Kshs.36.5 million** was received for capital expenditure under the printed estimates. These amounts are reflected in the statement of financial performance and statement of changes in equity respectively. Further, members of key management are regarded as related parties and these comprise the council members and senior managers.

(n) Cash and Cash Equivalents

Cash and Cash equivalents comprise of cash in hand and demand deposits and other short-term highly liquid investments those are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(o) Comparative Figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

(p) Significant judgments and Sources of Estimation Uncertainty

The preparation of the University's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Based on their own judgment, management has made estimates and assumptions as specified below:

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Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

The University based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the University. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

Useful lives and Residual Values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- i) The condition of the asset based on the assessment of experts employed by the University
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- iii) The nature of the processes in which the asset is deployed
- iv) Availability of funding to replace the asset
- v) Changes in the market in relation to the asset

(q) Subsequent Events

The university discovered after 30th June, 2021 and before the issue of the financial statements that some staff employed on contract terms had not claimed for gratuity payments annually as expected. It was therefore established that some staff had made requests for their gratuity claims for 2020/2021 after the end of the financial year totalling **Kshs.22,404,994**. In this regard, we have made the necessary adjustments in the financial statements as required by IPSAS 14 on events after the reporting date.

Further, Covid-19 pandemic presented a new challenge to the university, which affected operations in the fourth quarter of the financial Year. The impact may not be significant on the financial statements for the year ended 30th June 2020.

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However, the university's going concern position is compromised, with a potential risk of technical insolvency in future. To remain sustainable in the short run, the management has considered drastic cost reduction measures and proposes online learning where practically possible. Other measures to improve sustainability include renegotiating existing contracts for services and substantially reducing on part time cost and further considering outsourcing of catering services, maintenance of grounds and security services to remain sustainable.

(r) **Financial Risk Management Disclosures**

The University has an integrated risk management framework/strategy. The University's approach to risk management is based on risk governance structures, risk identification, measurement, monitoring and reporting. The risk management structure and systems are reviewed regularly to ensure they are in tandem with the micro and macro environment, regulatory guidelines, industry practice, market conditions as well as the services offered.

The University's core business involves major engagements with financial transactions and processes which pose certain risks as outlined below: -

Liquidity Risk

Liquidity risk is the risk that the University will not have sufficient financial resources to meet its obligations when they fall due or will have to do so at excessive costs. This risk can arise from mismatches in the timing of cash flows from revenue and capital/operational outflows, assets and liabilities according to their maturity profiles and can occur where cash flow streams have been discontinued. Funding risk arises when the necessary liquidity to fund non-liquid asset positions cannot be met at expected terms and when required.

The objective of the liquidity and funding management is to ensure that all foreseeable operational, capital and loan commitment expenditure can be met under both normal and stressed conditions and the mismatch is controlled in line with allowable risk levels.

The University has adopted an overall balance sheet approach which consolidates all sources and uses of funds, while aiming to maintain a balance

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between liquidity, cash flows and interest rate considerations. The University's liquidity and funding management process includes: -

- i) Projecting cash flows and considering the cash required and optimizing the short-term requirements as well as the long-term funding,
- ii) Maintaining balance sheet liquidity ratios,
- iii) Maintaining/soliciting for a diverse range of funding sources with adequate back up facilities,

Market Risk

Market risk is the risk that the fair value of future cash flows of financial instruments will fluctuate because of changes in foreign exchange rates, prices and interest rates. The objective of market risk management policy is to protect and enhance the Statements of Financial Position and performance by managing and controlling market risk exposures within acceptable parameters, and to optimize the funding of business operations and facilitate capital expansion. The University is exposed to the following market risks: -

- i) *Currency Risk:* - The currency risk is minimal as most of cash and cash equivalents held with banks are dominated in Kenya Shillings.
- ii) *Interest Rate Risk:* - The University's financial condition may be adversely affected as a result of changes in interest rate levels. The interest rate risk is minimal as the University has not borrowed.

Operational Risk

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the University's processes, personnel, technology and infrastructure and from external factors other than credit, market and liquidity risks such as legal and regulatory requirements and generally acceptable standards of corporate behavior. However, the risk of COVID-19 pandemic is a new risk that has disrupted our operations. The University seeks to ensure that key operational risks are managed in a timely and effective manner through a framework of policies, procedures and tools to identify, assess, monitor and report such risks. The management of Covid-19 pandemic is still evolving and management is addressing containment measures to reduce its impact on our operations.

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The Collective Bargaining Agreements (CBAs) 2017-2021 which was negotiated, signed and registered on 3rd July, 2020 represent a new risk to the university. The actual cost of the CBA 2017-2021 was objected by the SRC subsequent to registration at the court. However, the court delivered a ruling on 15th January, 2021, in which the Employment and Labour Relations Court held that **Kshs. 8.8 billion** allocated by the National Treasury on the advice of the SRC is not adequate to implement the CBAs in the public universities for 2017 - 2021 CBA cycle. The court further directed SRC, to work together with IPUCCF implementation Committee, the Ministry of Education and Treasury to make provision for the additional budgetary allocation necessary for implementation of the CBAs. This judgement has not been honoured by the Government by way of sufficient budgetary provisions to fully implement the CBAs, causing disquiet and poor labour relations in public universities. While we are aware that the Government through the Office of the Attorney General has filed a Notice of Appeal, there is no evidence that stay of execution orders have been obtained.

Further, the judgement has caused confusion in the sector and has resulted in varied modes of implementation depending on financial ability and sustainability assessment by individual university. This position has created labour relations problems in the university, with the staff demanding full implementation as per the judgement. The university management feels that sustainability of the CBAs without adequate budgetary provision will constraint the university leading to financial distress, including failing to remit statutory obligation, deficit budgets and therefore pending bills.

The primary responsibility for the development and implementation of controls to address operational risk is assigned to the University Council, University Management Board and the internal audit function. The responsibility is supported by the development of overall standards for the management of operational risk in the following areas: -

- i) Requirements for appropriate segregation of duties, including the independent authorization of transactions;
- ii) Requirements for the reconciliation and monitoring of financial transactions;
- iii) Compliance with regulatory and legal requirements;

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- iv) Documentation of controls and procedures;
- v) Requirements for the yearly assessment of operational risks faced and the adequacy of controls and procedures to address the risks identified;
- vi) Requirement for the reporting of operational losses and proposed remedial action;
- vii) Training and professional development;
- viii) Regular internal and external audits;
- ix) Ethical and business standards; and
- x) Risk mitigation, including insurance where it is effective.

Operational risks are documented in various policy documents and are managed by the Internal Audit function established to spearhead and coordinate risk management activities. The measures taken include proactively identifying, analyzing and mitigating risks in all facets of the institution.

Compliance and Regulatory Risk

Compliance and regulatory risk include the risk of non-compliance with regulatory requirements. The University has complied with all externally imposed requirements throughout the year mainly from Commission for University Education (CUE) and Ministry of Education.

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Adoption of New and Revised Standards

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2021.*

Standard	Impact
Other Improvements to IPSAS	<p>Applicable: 1st January 2021:</p> <p>a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks.</p> <p>b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment. Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved.</p> <p>c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets. Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.</p> <p>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard.</p>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2021.*

Standard	Effective date and impact
IPSAS 41: Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
IPSAS 42: Social Benefits	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports</p>

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Standard	Effective date and impact:
	<p>assess:</p> <p>(a) The nature of such social benefits provided by the entity;</p> <p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.</p>
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>

(s) Early Adoption of Standards

The university did not early - adopt any new or amended standards in year 2020/2021.

Note 2 - Exchequer Grants

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Exchequer Grants (Recurrent)	1,888,630,846	2,143,557,248
Totals	1,888,630,846	2,143,557,248

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Exchequer Grants

Exchequer grants received from the government are recognized as Income in the period in which it relates, as approved in the Printed Estimates with an allocation of **Kshs.1.89 billion**.

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Note 3 : - Tuition Income

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Tuition Fees	274,279,805	386,034,190
Student Opening Balances	(2,960,175)	(2,973,908)
Collaborating fees	5,363,775	5,845,701
Totals	276,683,405	388,905,983

Note 4 : - Administrative and Related Fees

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Student ID Fees	1,268,550	1,112,550
Registration	1,165,600	1,098,750
Examinations Fees	16,383,000	18,261,750
Activity Fees	12,750,900	14,051,400
Student Medical Fees	21,232,000	23,488,550
Library Fees	21,245,150	23,480,735
Field Trips	6,295,475	23,375,800
Field Attachment	26,892,645	46,040,800
Teaching Practice Fees	21,594,600	22,623,600
Computer Fees	668,500	1,332,500
Thesis Fees	3,489,000	5,196,750
Supervision	4,965,300	8,611,200
Re-marking Charges	39,400	7,000
Amenity	10,622,400	11,735,200
Special Project	1,696,000	2,205,000
Field Work Supervision	-	210,000
Field Course	105,000	892,500
Workshop Practice	748,300	1,175,800
ICT Fee	3,558,000	-
Other Student Related Income	660,000	750,000
Totals	155,379,820	205,649,885

Tuition fees reduced to **KShs.276.68 million** while administrative and related fees to **KShs.155.38 million** as a result of the impact of COVID-19 pandemic.

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Note 5 : - Graduation Fees

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Graduation Fees	4,732,300	12,392,500
Totals	4,732,300	12,392,500

Note 6 : - Accommodation Income

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Accommodation Fees	8,584,700	12,668,087
Totals	8,584,700	12,668,087

Note 7(a) : - IGA Income

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Farm Income	11,866,276	10,101,201
Catering Income	4,593,767	5,372,480
Hire of Motor Vehicles	38,460	106,700
Guest House	2,045,350	12,399,884
Bookshop Sales	2,599,850	5,053,516
Fisheries	554,850	2,397,870
Conference & Workshops	521,025	1,635,155
Bridging Fees	500	-
Library Income	59,109	42,305
Rent Income	457,460	1,651,680
Sale of seedlings	102,710	113,100
EIA	1,891,500	1,352,210
Other IGA Income	3,076,460	3,916,864
Totals	27,807,318	44,142,965

There was a decrease in graduation fees from the previous year as a result of decrease in the number of graduands in 2021, estimated to be half of the expected graduands which was conducted online with the others expected to graduate in August 2021. Accommodation fees declined from the previous year as a result of reduction in space available on implementation of social distancing.

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Note 7(b) : - IGA Expenses

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Farm Expenses	14,546,500	11,400,494
Catering Expenses	4,520,362	6,228,252
Guest House Expenses	1,932,945	4,028,319
Bookshop Expenses	838,147	5,815,170
Fisheries Expenses	-	83,000
Conference & Workshops Expenses	528,700	293,315
EIA Expenses	820,200	936,050
Other IGA Expenses	434,020	154,330
Totals	23,620,874	28,938,930

Note 7 : - Net IGA Income

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Farm Income	(2,680,224)	(1,299,293)
Catering Income	73,405	(855,772)
Hire of Motor Vehicles	38,460	106,700
Guest House	112,405	8,371,565
Bookshop Sales	1,761,703	(761,654)
Fisheries	554,850	2,314,870
Conference & Workshops	(7,675)	1,341,840
Bridging Fees	500	-
Library Income	59,109	42,305
Rent Income	457,460	1,651,680
Sale of seedlings	102,710	113,100
EIA	1,071,300	416,160
Other IGA Income	2,642,440	3,762,534
Net Total IGA Income	4,186,444	15,204,035

IGA income decrease in farm, guest house and rent were as a result of decreased University activities due to closure because of COVID 19.

Farm income declined mainly due to increase in acreage of Maize and Wheat Plantations for 2021 season thus higher cost of inputs.

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Conference & Workshop loss of **Kshs.7,675** resulted mainly because timing difference with funds receive in previous year and training of the County Governments staff in EIA course conducted in current year.

Note 8 : -Research Grants

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Research Administrative Fees	1,879,439	2,835,925
Totals	1,879,439	2,835,925

Note 9 : - Other Income

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Application Fees	910,696	872,564
Fines & Penalties	872,809	407,330
Miscelaneuos Income	4,216,580	2,103,522
Referral/Supplementary	1,941,000	5,800
Totals	7,941,085	3,389,216

The university receives funds from various donors and during the period we received **Kshs.151 million**. However, not all funds received attract 10% administrative fee. Research administrative fee reduced slightly owing to moderate inflow of donor research funds that attract the 10% administrative fees which is a source of income to the University.

Application fees and Fines & penalties increased gradually as compared to the previous year, this was attributed to slight increase in enrolment.

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Note 10(a) : - Staff Remuneration Costs

Particulars	30-Jun-21 Ksh	30-Jun-20 Ksh
Personal Emoluments	923,825,740	987,885,561
House Allowances	403,299,090	416,045,993
Other Personal Allowances	68,154,222	63,513,121
Commuter Allowances	126,346,784	131,823,984
Passage & Leave Allowance	5,277,194	5,482,049
Contracted Employees	3,445,394	10,243,959
Part Time Claims	118,908,703	140,628,790
National CBA Arrears	-	253,432,139
Totals	1,649,257,127	2,009,055,597

Note 10(b) : - Staff Gratuity & Pension Contributions

Particulars	30-Jun-21 Ksh	30-Jun-20 Ksh
Gratuity & Pension Contributions	170,766,639	148,058,462
Totals	170,766,639	148,058,462

Note 11: - Staff and Student Welfare

Particulars	30-Jun-21 Ksh	30-Jun-20 Ksh
Medical Expenses	66,016,961	70,062,657
Inter University Games & Other Students activities	1,312,090	4,443,831
Public Celebrations & Staff Welfare	1,545,065	1,426,175
Students Welfare & Other Activities	1,062,310	4,006,018
Staff Waivers	-	3,645,000
Totals	69,936,426	83,583,681

Staff remuneration costs remained stable with slight reduction in staff due to separation and natural attrition which will be replaced in subsequent years.

Part time claims decrease was due to the impact of harmonization of courses.

Staff and student welfare expenses decline due to closure of the University as a result of Covid-19 Pandemic.

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Note 12(a) : - Chancellors Expenses

Particulars

Chancellors Expenses

Totals

30-Jun-21	30-Jun-20
Ksh	Ksh
328,340	1,129,496
328,340	1,129,496

Note 12(b) : - Council Expenses

Particulars

Sitting Allowance

Travelling and Accommodation

Meals & Refreshments

Other Council Expenses

Totals

30-Jun-21	30-Jun-20
Ksh	Ksh
5,560,557	6,724,970
5,023,597	10,460,313
378,300	964,651
1,127,640	410,170
12,090,094	18,560,104

Chancellors' major activities did not take place due to the impact of Covid-19 hence the reduction in this expense. Similarly, Council expenses declined following late appointment of the Council and implementation of Council Almanac which progressed well during the current year.

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Note 13 : - Administration and Central Services Expenses

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Transport Fuel Expenses	2,639,608	2,888,547
Travelling & Accommodation	4,409,055	5,399,941
Postal & Telegrams	314,337	452,072
Telephone Expenses	3,569,407	2,835,786
Purchase of Stationary	1,367,927	6,700,498
Audit Fees Expenses	950,000	950,000
Insurance Expenses	16,148,783	19,589,032
Legal Expenses	7,993,221	12,975,331
Security Services	1,496,800	1,794,850
ISO & Quality Assurance Expenses	1,637,955	2,456,550
ERP Sytem Manteinance Expenses	2,102,400	4,033,200
Official Running Expenses	2,203,795	2,159,821
Recruitment & Training Expenses	3,171,979	1,466,235
Public Health Expenses - COVID 19	2,629,414	-
Show, Marketing Expenses & Agribusiness Trade I	-	1,551,290
Totals	50,634,682	65,259,153

Administrative expenses declined from previous year due to strict implementation of the budget and closure of the University due to COVID 19.

Public Health Expense - COVID 19 were new expenses cost associated with University interventions to contain the pandemic.

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Note 14 : - Academic, Research & Student Affairs Expenses

Particulars	30-Jun-21 Ksh	30-Jun-20 Ksh
Teaching Practice & Field Attachment	36,867,513	68,798,053
External Examiners	4,645,464	4,661,059
Internet Services	11,656,254	13,271,005
Deans, Senate Committees & Conference Expenses	6,068,597	17,516,687
Graduation Expenses	4,131,137	11,900,024
Library Expenses	720,385	49,000
Library Periodicals & Journals	905,060	818,188
Teaching material expenses	702,935	814,331
Academic Field Trips	11,140,100	23,375,800
Examination Expenses	1,199,145	9,556,491
Postgraduate Supervision	8,754,594	9,242,259
Printing & Publications	1,050,700	172,760
Advertising & Publicity	5,299,786	6,077,954
Admission & Registration Expenses	4,977,780	7,776,516
Totals	98,119,450	174,172,326

Teaching practice and field attachment as well as Academic Field Trips expenses reduced because of changes in fee structure and reduction of activities in these line items due to Covid-19.

Deans, Senate Committees & Conferences expenses reduced slightly due to completion of curriculum harmonization activities which were undertaken last year by the University in line with recommendations from Commission of University Education (CUE).

Admission and registration expense decreased as a result of payment of major outstanding levies last year. Much of the expenditure related to current period charged by the Kenya Universities and Colleges Central Placement Services (KUCCPS) as well as accreditation of courses and regular institutional audit done by Commission of University Education (CUE).

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Note 15 : - Planning, Research & Extension Expenses

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Performance Contracting	2,810,685	5,101,117
Strategic Plan & Master Plan Design	2,332,250	1,111,400
University Outreach Programme & Exhibition	335,079	682,555
University Funded Research Expenses	10,993,838	17,407,473
Innovation & Intellectual Property	-	42,400
Totals	16,471,852	24,344,945

Most research activities were curtailed by COVID-19 restrictions hence decline in uptake of research funds.

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Note 16 : - Support Services

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Utilities (Electricity, Water & Conservancy)	28,177,211	40,725,084
Payment of Rent & Rates	13,914,029	15,490,355
Maintenance of Catering & Hostel Facilities	9,646,128	20,433,161
Cleaning Materials & Detergents	7,447,484	6,803,791
Maintainace of Plant, Furniture & Equipment	176,220	643,366
Maintenance of Computers	2,557,300	4,830,756
Maintenance of Buildings & Stations	28,599,768	50,982,947
Contract Services & Subscriptions	8,075,225	2,067,786
Maintenance of Water Suppliers & Sewerage	533,867	230,660
Maintenance of Playgrounds & Parks	1,036,035	287,525
Commercial Enterprises & IGU Working Capital	3,167,100	-
Newspapers	5,000	138,914
Maintenance of Motor Vehicles	3,431,635	3,616,204
Valuation & Tagging of Assets	-	612,403
Totals	106,767,002	146,862,953

Note 17 : - Finance Expenses

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Bank Charges & Commissions	1,379,028	1,219,030
Totals	1,379,028	1,219,030

Support services declined due to moderate maintenance of dilapidated catering & hostel facilities as well as buildings & stations after a long time of lack of maintenance leading to desertion of accommodation facilities by students.

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Note 18: - Armotization & Depreciation Expenses

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Armotization of Land	1,975,309	1,975,309
Depreciation Buildings	26,918,186	26,211,473
Depreciation Motor Vehicles	10,589,250	14,888,570
Depreciation Computers and Assesories	13,883,078	12,004,440
Depreciation Furniture and Fittings	9,754,793	9,745,274
Depreciation plant and Equipment	10,557,011	9,702,816
Depreciation Library Books	5,113,912	4,808,004
Totals	78,791,539	79,335,885

Note 19-21:- Other Gains/(Losses)

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Gain/(Loss) on Disposal of Assets	11,811,738	(10,894,974)
Gain/(Loss) on Biological Assets	(3,103,882)	(7,516,892)
Increase/(Decrease) in Provision for Bad Debts	1,492,160	(920,055)
Totals	10,200,016	(19,331,920)

Depreciation was stable with minimal increase in buildings following transfer of completed building projects from Work in Progress and acquisition of computers and accessories, plant and equipment and library books respectively.

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Note 22 (a) : - Bank Balances

Particulars	30-Jun-21 Ksh	30-Jun-20 Ksh
NBK-Main Account-0102107332500	34,198,488	73,555,395
NBK-Capital Development Account-010210733250	20,024	30,464
Standard Chartered Bank (Kshs) Research Account	89,937,379	92,816,360
Standard Chartered Bank (Euro) Research Account	30,245,263	2,170,299
Standard Chartered Bank (Kshs-Edulink) Research	25,275	25,275
Co-operative Bank (Fees Collection)-0112918317000	230,654,927	130,675,529
Co-operative Bank (Canadian Dollar)	-	2,553
Co-operative Bank (Farm Account)-0112918317000	260,830	823,580
Equity Bank (Fees Collection)-0300297338822	98,116,577	62,209,998
Kenya Commercial Bank (Fees Collection)	61,827,581	20,297,961
Standard Chartered Bank Fee Collection Account-	5,676,873	3,506,794
Equity-Capital Development	34,615,672	38,989,187
KCB University of Eldoret -Town Campus (118416	26,623,595	33,741,024
Co-operative Bank (UESO) Account 011346743847	973,937	847,937
University of Eldoret - Endowment Fund	4,327,250	888,000
PC-External Account	600,000	-
Totals	618,103,671	460,580,356

There was an overall increase in bank balances as a result of enhanced management of debtors including online receipting during the period under review compared to the last financial year. Similarly, payments of services and other internal developments/maintenance were disrupted by closure of University due to Covid-19.

The aggregate balance in University accounts amounted to **Kshs.463.28 million**, **Kshs.34.62 million** held for payment of 10% retention monies to contractors and **Kshs.120.95 million** held in trust for research grants.

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Note 23(a) : - Receivables from Exchange Transaction

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Student Debtors	299,607,295	374,215,271
Provision for Bad Debts	(5,992,146)	(7,484,305)
	293,615,149	366,730,966
Staff Imprests	6,023,213	3,917,113
General Debtors	3,502,815	3,591,305
Deposit with Service Providers	7,192,797	5,524,567
Totals	310,333,973	379,763,950

Note 23(b) : - Receivables from Non-Exchange Transaction

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Exchequer Grants Receivable	-	253,432,139
Totals	-	253,432,139

Note 24 : - Inventories

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Lab Chemicals	4,905,691	3,944,852
Games Materials	3,581,673	3,940,874
Loose Tools and Spares	178,976	1,115,719
Bookshop Books	2,749,404	3,587,751
Dry Food	1,077,176	1,061,911
Clinical Drugs	2,569,573	817,842
Consumables	22,844,934	15,551,780
Building Materials	21,238,352	14,563,887
Totals	59,145,779	44,584,615

Student debtors reduced in the current financial year mainly due to correction of non-moving debtors during the financial year as well as efficient collection of debtors as a result of online receipting. Provision for bad debts has been retained at 2% of outstanding debt as in previous financial years.

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Increase in inventories under consumables and building materials resulted from delayed examinations and slow maintenance works due to closure of University due to 2nd and 3rd wave of COVID 19 which affected their utilization.

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Note 25: Property, plant and equipment

Cost	Land K.Shs	Buildings K.Shs	Motor Vehicles K.Shs	Computers/ Accessories K.Shs	Furniture & Fittings K.Shs	Plant & Equipment K.Shs	Library Books K.Shs	Totals K.Shs
At 1 July 2019	160,000,000	1,264,735,448	170,006,349	86,699,664	116,671,426	93,938,392	38,796,811	1,930,848,091
Additions 19/20	-	-	-	9,389,217	5,057,450	3,376,526	9,283,233	27,106,425
Transfers from W.I.P 19/20	-	45,838,197	-	-	-	3,513,283	-	49,351,480
At 1 July 2020	160,000,000	1,310,573,645	170,006,349	96,088,881	121,728,876	100,828,201	48,080,043	2,007,305,996
Additions 20/21	-	-	-	19,817,365	3,390,695	8,843,400	3,059,078	35,110,538
Transfers from W.I.P 20/21	-	35,335,644	-	-	-	-	-	35,335,644
At 30 June 2021	160,000,000	1,345,909,289	170,006,349	115,906,246	125,119,571	109,671,601	51,139,121	2,077,752,178
Depreciation								
At 1 July 2019	16,161,699	358,469,892	145,737,830	76,067,963	76,452,167	39,166,461	14,132,515	726,188,527
Amortization 19/20	1,975,309	-	-	-	-	-	-	1,975,309
Depreciation 19/20	-	26,211,473	14,888,570	12,004,440	9,745,274	9,702,816	4,808,004	77,360,577
Prior Year Error Adjustments	-	104,691,189	(2,198,303)	(2,390,550)	930,649	8,268,989	(2,580,362)	106,721,612
At 30 June 2020	18,137,008	489,372,554	158,428,097	85,681,853	87,128,090	57,138,266	16,360,158	912,246,025
Amortization 20/21	1,975,309	-	-	-	-	-	-	1,975,309
Depreciation 20/21	-	26,918,186	10,589,250	13,883,078	9,754,793	10,557,011	5,113,912	76,816,230
Prior Year Error Adjustments	-	63,500	-	-	-	(3,074,123)	(28,222)	(3,038,845)
At 30 June 2021	20,112,317	516,354,240	169,017,347	99,564,931	96,882,882	64,621,154	21,445,848	987,998,718
Net book values								
At 30 June 2021	139,887,683	829,555,049	989,002	16,341,315	28,236,689	45,050,447	29,693,273	1,089,753,459
At 30 June 2020	141,862,992	821,201,091	11,578,252	10,407,029	34,600,787	43,689,935	31,719,886	1,095,059,971

The University uses Cost Model approach as provided by IPSAS 17. However, assets were valued as a best practice. The revalued amount for land and other assets were not included as part of this financial statement but we have disclosed. Note that the leasehold land is partly used to generate income and including its market value would misrepresent the financial statements.

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Assets worth Kshs.35.11 million were procured and Kshs.35.34 million transferred from work in progress (WIP) during the year, shown as additions 2020/2021 and depreciation amounting to Kshs.78.79 million provided for the same period based on the rates in the notes, less assets depreciated to zero value.

Note 26:Work-In-Progress

Particulars	30-Jun-21		Transfers		Additions		30-Jun-20	
	Ksh		Ksh		Ksh		Ksh	
W.I.P Acquisition of Software	15,312,000		-		-		15,312,000	
W.I.P Economics & Bns Mgt Complex	211,636,861		-		31,602,863		180,033,998	
W.I.P Perimeter Wall	55,694,456		-		31,419,707		24,274,749	
W.I.P Milk Coolant	-		13,165,079		142,212		13,022,867	
W.I.P Amp'i Theater Block	114,868,371		-		47,200,255		67,668,116	
W.I.P Entry Lane	-		22,170,565		10,609,000		11,561,565	
Totals	397,511,688		35,335,644		120,974,037		311,873,295	

The University is committed to continue with the construction of Schools of Economics and Business & Management Sciences which is at 98% physical completion but 88% paid and Complete phase IV of Perimeter Wall. Construction of an entry lane from the gate to the Administration Block and Milk Coolant were completed and transferred to Property, Plant and Equipment under buildings.

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Note 27:- Biological Assets

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Maize	4,217,270	2,050,272
Wheat	961,168	2,643,357
Dairy Livestock	12,695,000	11,385,000
Pigs	412,250	513,750
Trees	175,900	136,480
Fish	1,884,970	6,985,310
Kanola Seed Plants	362,572	98,844
Totals	20,709,130	23,813,012

Note 28 (a) :- Trade Payables

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Trade Creditors	38,071,325	28,195,927
With-Holding Tax	(16,205)	(16,205)
Capital Creditors	10,605,322	1,506,549
Commissioner of Domestic Taxes	4,015,629	4,015,629
Retention (Contractor)	41,257,280	36,538,447
VAT Taxes	1,082,181	1,283,581
Totals	95,015,532	71,523,928

Biological assets under maize increased mainly from increased acreage under maize, wheat reduced due to reduction in acreage under it while fish decreased following disposal of fingerlings as per agreement with County Government of Uasin Gishu.

There was a deliberate effort to pay off outstanding bills in order to comply with performance contracting requirements and the presidential directive. However, trade payables increased as a result of pending payment to contractors due to reduction in capital grants budget by Government during the year.

Retention (Contractor) increased due to increase in Work in Progress activities being carried out by the University.

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Note 28 (b) :- Other Payables - Students		53,758,251	
		30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh	
Prepaid Fees (Students)	117,088,893	82,690,552	
Caution Money	16,549,644	15,278,644	
HELB-Loan Students	6,041,180	5,321,230	
HELB-Bursaries Students	201,000	201,000	
CDF- Constituency Development Fund	20,137,175	18,184,515	
Sponsorships	22,161,928	20,858,830	
Unallocated Fee	21,409,360	21,550,733	
Totals	203,589,180	164,085,505	

Note 28 (c) :- Other Payables - Payroll			
		30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh	
Staff Insurance	-	29,857	
SACCOS	33,979	5,292	
WELFARES	-	1,225	
PENSION	22,404,994	-	
Part Time Lecturers	149,712,556	116,060,901	
Totals	172,151,528	116,097,275	

There was a slight increase in students' payables as a result of invoice adjustment of students following cancellation of academic field trip activities and delayed academic activities due to COVID19.

Part Time Lecturers provision increased as a result of non-payment of part time arising from closure of University due to Covid-19 which disrupted learning activities.

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Note 29 :- Accruals and Provisions

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Provision for Audit Fees	3,130,000	3,035,000
Payroll Recoveries	4,214,041	2,721,836
Accrued Expenses	185,416,190	504,553,967
Refundable Deposits from Customers	575,514	-
Totals	193,335,745	510,310,803

Note 30 :Research Agency Account

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Donor Funded Research Receipts	226,138,753	128,500,182
Donor Funded Research Disbursements	(128,867,410)	(56,997,430)
Totals	97,271,343	71,502,752
Standard Chartered Bank (Euro) Research Account	30,245,263	2,170,299

Note 31 : UoESO Agency Account

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
UoESO Receipts	6,939,854	11,521,720
UOESO	3,471,900	3,574,000
UoESO Disbursements	(539,950)	(8,155,866)
Totals	9,871,804	6,939,854

Note 32 : Agent Liability Accounts

	30-Jun-21	30-Jun-20
Particulars	Ksh	Ksh
Endowment Fund Account	4,327,250	888,000
Totals	4,327,250	888,000

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Other Disclosures

University's Compliance with Statutory Requirements

The University complied with all statutory deduction during the Year. Similarly, in the ordinary course of business, the University is a defendant in various litigations and claims. The cases are employment and Procurement related and are pending determination by the courts. Although there are no assurances, the University believes, based on information currently available that the ultimate resolution of these proceedings and claims may result to legal expenses of **Kshs.18.1 million**. Detailed disclosure for each case has been provided in Table 13 below.

Table 13: Status of legal Matters

Item No.	Case No.	Parties	Potential Liability
1.	Nakuru ELRC No.132 of 2016	Nathan Kemboi Vs UoE	2,000,000
2.	Nairobi CMCC 60 of 2018;	The Print Experts vs. University of Eldoret	800,000
3.	Kisumu ELRC No. 250 of 2015	James Kiprono Lelei Vs UoE	1,250,000
4.	Nakuru ELRC No.466 of 2016	Elizabeth Kanja vs UOE	1,500,000
5.	Nakuru ELRC Misc Application No 5 of 2020	Kolato Auctioneers Vs University of Eldoret	4,000,000
6.	Eldoret Civil Suit No.128 of 2020	Benjamin K.Talam Versus University of Eldoret	1,000,000
7.	Civil Suit No.129 Of 2020	Cosmas Seronei Versus University of Eldoret	1,000,000
8.	Eldoret Civil Suit No.E15 of 2020	Reuben Kimurgor Versus University of Eldoret	1,000,000
9.	Eldoret Civil Suit No.e.16 of 2020	Paul Kosgei Versus University of Eldoret	700,000
10.	Eldoret Constitutional Petition No.13 of 2020	Gabriel; Turic Dak Versus University of Eldoret	1,200,000
11.	Eldoret High Court Petition No. 74 of 2018;	Sacred Training Institute vs. The University of Eldoret	1,500,000
12.	Eldoret Civil Suit No. E.29 OF 2020	Daniel Simatwa Versus University of Eldoret	1,000,000
13.	Eldoret Civil Suit No.E22 OF 2021	Issac Barmasai vs University of Eldoret	1,200,000
	CASES	Sub-Total	18,150,000

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It is worth noting that a number of matters have been earmarked for out of Court settlement and offers and counter offers by the parties are currently being considered, items 2, 3 and 4 have already been primed for out of Court settlement/Alternative Dispute Resolution. Suit No E.22 of 2021 was served on the University in March 2021.

However, there is an upsurge in cases relating to employment matters and Constitutional rights matters. This has exposed the University to the risk of legal expenses and possibilities of claims. In the face of this risk, the University continually adheres to the laid down Laws, Rules and Regulations while handling all matters.

It is not practical to determine the timing and ultimate liabilities (if any) that may crystallise upon resolution of the pending cases. However, on grounds of prudence, management has made appropriate provisions in respect of the cases.

APPENDIX I: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the External Auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown in Table 14 below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved /Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Inaccuracies in Cash and Cash Equivalents	Reconciled in the subsequent reports.	Prof. Teresa A.O. Akenga, V. Chancellor	Partially resolved	2020/2021 FY
2.0	Unreconciled Transfers from Work-In-Progress	Refurbishment of old library which was transferred to Maintenance of Building	Prof. Teresa A.O. Akenga, V. Chancellor	Resolved	2020/2021 FY
3.0	Retention (Contractor)	Retained at Capital Projects Bank Account at Equity Bank	Prof. Teresa A.O. Akenga, V. Chancellor	Partially resolved	2020/2021 FY
4.0	Research Fund Account	Reports sent to donors as per the agreements btw P.I and the donor	Prof. Teresa A.O. Akenga, V. Chancellor	Partially resolved	2020/2021 FY
5.0	Inaccuracies in the Statement of Changes in Net Assets	This are credits notes/reduction in expected fees for previous periods invoices	Prof. Teresa A.O. Akenga, V. Chancellor	Partially resolved	2020/2021 FY
6.0	Outstanding Imprest and General Debtors	These are unconditional funds from NRF given to postgraduate students	Prof. Teresa A.O. Akenga, Vice Chancellor	Partially resolved	2020/2021 FY
7.0	Loss from Income Generating Units (IGU)	Report of taskforce formed by management was implemented during the year and this reduced the loss by 50%.	Prof. Teresa A.O. Akenga, Vice Chancellor	Partially resolved	2019/2020 FY

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
8.0	Disproportionate Increase in Accrued Expenses	Staff salary arrears which the Ministry gave a directive that we accrue	Prof. Teresa A.O. Akenga, V. Chancellor	Resolved	2020/2021 FY
9.0	Council Expenses	Payments now done individual council members accounts	Prof. Teresa A.O. Akenga, V. Chancellor	Resolved	2020/2021 FY
10.0	Construction of School of Business Studies and Economics.	Project is now fully completed and handed over	Prof. Teresa A.O. Akenga, V. Chancellor	Resolved	2020/2021 FY
11.0	ERP System Imprest Reports	Corrected by ERP Service provider	Prof. Teresa A.O. Akenga, V. Chancellor	Resolved	2020/2021 FY

T. Akenga

Prof. Teresa A.O. Akenga, MRSC, MBS, MBA
Vice Chancellor

Date: 14/4/2022

Dr. Ismail Buro Hassan

Dr. Ismail Buro Hassan
Chairman of Council

Date: 22-4-2022

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APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY AND THEIR STATUS OF COMPLETION

Note 33 (a) : Projects Details

Project title	Number	Donor	Period/ duration	Donor commitment reporting	Separate donor reporting	Comments
1. School of Economics and Business Management	GOK		2017 - 2021	241,236,000	no	
2. School of Education Amphitheater Complex	GOK		2017 - 2021	373,000,000	no	
3. Perimeter Wall Phase IV	GOK		2017 - 2020	28,962,000	no	
4. Perimeter Wall Phase V	Internal		2020 - 2021	35,066,000	no	
5. Milk Cooler House	Internal		2017 - 2020	13,593,000	no	
6. Entry Lane	Internal		2017 - 2021	25,000,000	no	
7. Acquisition of Software	Internal		2017 - 2020	19,500,000	no	

Note 33 (b): Status of Projects Completion

Project	Total Project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources
1. School of Economics and Business Management	241,236,000	211,636,861	88%	61,966,000	31,602,863	GOK
2. School of Education Amphitheater Complex	373,000,000	114,868,371	31%	73,061,000	47,200,255	GOK
3. Perimeter Wall Phase IV	28,962,000	28,962,000	100%	-	-	GOK
4. Perimeter Wall Phase V	35,066,000	26,732,456	76%	35,066,000	31,419,707	Internal
5. Milk Cooler House	13,593,000	13,165,079	100%	142,000	142,212	Internal
6. Entry Lane	25,000,000	22,170,565	100%	13,438,000	10,609,000	Internal
7. Acquisition of Software	19,500,000	15,312,000	85%	-	-	Internal
Totals	736,357,000	432,847,332	-	183,673,000	120,974,037	

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APPENDIX III: INTER-ENTITY TRANSFERS



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I. APPENDIX 2: INTER-ENTITY TRANSFERS

ENTITY NAME: UNIVERSITY OF ELDORET			
Break down of Transfers from the State Department of Education			
FY 20/21			
a. Recurrent Grants			
	Bank Statement	Amount (KShs)	FY to which the amounts relate
State Department University Education	07.08.2020	157,385,904	2020/21
State Department University Education	31.08.2020	157,385,904	2020/21
State Department University Education	01.10.2020	157,385,903	2020/21
State Department University Education	30.10.2020	157,385,904	2020/21
State Department University Education	07.12.2020	157,385,904	2020/21
State Department University Education	04.01.2021	157,385,904	2020/21
State Department University Education	04.02.2021	157,385,904	2020/21
State Department University Education	10.03.2021	157,385,904	2020/21
State Department University Education	09.04.2021	157,385,903	2020/21
State Department University Education	10.05.2021	157,385,904	2020/21
State Department University Education	16.06.2021	157,385,904	2020/21
State Department University Education	25.06.2021	157,385,904	2020/21
	Total	1,258,834,816	
b. Development Grants			
	Bank Statement	Amount (KShs)	FY to which the amounts relate
State Department University Education	14.09.2020	35,530,444	2020/21
State Department University Education			2020/21
	Total	35,530,444	
c. Direct payments			
	Bank Statement	Amount (KShs)	FY to which the amounts relate
	Total	-	
d. Donor Subsidies			
	Bank Statement	Amount (KShs)	FY to which the amounts relate
	Total	-	

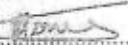
The above amounts have been communicated to and reconciled with the parent Ministry

Finance Officer

University of Eldoret

Sign:  **FINANCE OFFICER**
University of Eldoret

Head of Accounting Unit
MOEST

Sign: 

University of Eldoret
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APPENDIX IV: STATEMENT OF CASH FLOWS NOTES

	Note	Statement of Financial Performance 30-Jun-21 Kshs.	Changes in Statement of Financial Position Kshs.	Statement of Cash Flow 30-Jun-21 Kshs.
Cash flows from operating activities				
Receipts				
Exchequer Grants (Recurrent)	A	1,888,630,846	253,432,139	2,142,062,985
Tuition Income	B	276,683,405	111,348,492	388,031,897
Administrative and Related Fees	C	155,379,820	1,271,000	156,650,820
Graduation Fees		4,732,300	-	4,732,300
Accommodation Fees		8,584,700	-	8,584,700
Income Generating Activities Income	D	4,186,444	88,490	4,274,934
Research Administrative Fees		1,879,439	-	1,879,439
Other Income		7,941,085	-	7,941,085
		2,348,018,040	366,140,121	2,714,158,161
Payments				
Staff Remuneration Costs	E	1,649,257,127	191,811,000	1,841,068,126
Staff Gratuity and Pension Contributions	F	170,766,639	27,454,281	175,815,925
Staff and Student Welfare		69,936,426	-	69,936,426
Chancellors Expenses		328,340	-	328,340
Council Expenses		12,090,094	-	12,090,094
Administration and Central Services Expenses	G	50,634,682	11,304,451	61,922,927
Academic, Research & Student Affairs Expenses	H	98,119,450	33,805,719	131,925,169
Academic, Research & Student Affairs Expenses		16,471,852	-	16,471,852
Support Services		106,767,002	-	106,767,002
Finance Expenses		1,379,028	-	1,379,028
Depreciation		78,791,539	(78,791,539)	-
		2,254,542,178	185,583,911	2,417,704,890
Changes in Payables				
Donor Research Grants		-	-	24,356,592
UoESO Fund Accounts		-	-	2,931,950
Agent Liability Accounts		-	-	-
Net cash flows from operating activities				323,741,812
Cash flows from investing activities				
Purchase of property, plant, equipment and intangible asset		-	-	(35,110,538)
Decrease/(Increase) in non-current receivables		-	-	(37,595,594)
Increase in work in progress (WIP)		-	-	(130,072,810)
Net cash flows used in investing activities		-	-	(202,778,942)
Cash flows from financing activities				
Government Capital grants		-	-	36,530,444
Net cash flows used in financing activities		-	-	36,530,444
Net increase/(decrease) in cash and cash equivalents				157,493,314
Cash and cash equivalents at 1 July				460,610,356
Cash and cash equivalents at 30 June		-	-	618,103,671

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Note A : - Exchequer Grants Receivable

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
13-09-000	Exchequer Grants Receivable A	-	253,432,139	253,432,139
	Total	-	253,432,139	253,432,139

Note B : - Tuition

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
13-01-000	Student Debtors B	299,607,295	374,215,271	74,607,977
21-02-001	Prepaid Fees (Students) B	117,088,893	82,690,552	34,398,341
21-02-003	HELB-Loan Students B	6,041,180	5,321,230	719,950
21-02-004	HELB-Bursaries Students B	201,000	201,000	-
21-02-005	CDF- Constituency Development Fur B	20,137,175	18,184,515	1,952,660
21-02-006	Sponsorships B	22,161,928	20,858,830	1,303,097
21-02-007	Unallocated Fee B	21,409,360	21,550,733	(141,373)
22-04-000	Provision for Bad Debts B	5,992,146	7,484,305	(1,492,160)
	Total	492,638,977	530,506,438	111,348,492

Note C : -Administrative and Related Fees

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
21-02-002	Caution Money C	16,549,644	15,278,644	1,271,000
	Total	16,549,644	15,278,644	1,271,000

Note D : - Income Generating Activities Income

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
13-07-000	General Debtors D	3,502,815	3,591,305	88,490
	Total	3,502,815	3,591,305	88,490

Note E : - Staff Remuneration Costs

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
21-03-006	Staff Insurance E	-	29,857	29,857
21-03-007	SACCOS E	33,979	5,292	(28,687)
21-03-009	WELFARES E	-	1,225	1,225
21-03-015	Part Time Lecturers E	149,712,556	116,060,901	(33,651,655)
22-05-000	Accrued Expenses E	-	225,460,260	225,460,260
	Total	149,746,534	341,557,534	191,811,000

Note F : - Staff Remuneration Costs

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
22-05-000	Accrued Expenses F	-	27,454,281	27,454,281
	Total	-	27,454,281	27,454,281

Note G : - Administration & Central Services

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
13-10-000	Deposit with Service Providers G	7,192,797	5,524,567	1,668,230
21-01-001	Trade Creditors G	38,071,325	28,195,927	(9,875,397)
21-01-006	Capital Creditors G	10,605,322	1,506,549	(9,098,773)
21-01-007	Commissioner of Domestic Taxes G	4,015,629	4,015,629	-
21-01-008	Retention (Contractor) G	41,257,280	36,538,447	(4,718,833)
21-01-009	VAT Taxes G	1,065,975	1,283,581	217,605
22-05-000	Accrued Expenses G	185,416,190	251,639,427	33,111,619
	Total	287,624,519	328,704,127	11,304,451

Note H : - Academic, Research & Student Affairs

Code		30-Jun-21	30-Jun-20	Changes
	Particulars	Ksh	Ksh	Ksh
13-06-000	Staff Imprests H	6,023,213	5,329,113	694,100
22-05-000	Accrued Expenses H	185,416,190	251,639,427	33,111,619
	Total	191,439,402	256,968,540	33,805,719

