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UNIVERSITY OF ELDORET
ANNUAL REPORT AND FINANCIAL STATEMENTS
For The Financial Year Ended June 30, 2020

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:

i) Teaching, Research and Technology Innovations
ii) Corporate social responsibility and Promotion of social fairness
iii) Cooperation with Government in the planned development of university education
iv) Advisory and consultancy services

Vision

To be a premier University that is globally visible in knowledge generation and technological innovations.

Mission

To provide high quality education and training in science, agriculture and technology that promotes networking, partnerships and linkages with other institutions and industry.

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Core Values

At University of Eldoret, we are committed to:

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

Objectives and Functions

1) To excel in teaching, research consultancy and outreach;
2) To acquire, maintain, preserve and organize the collection of library resources for learning;
3) To provide students with secure accommodation, adequate health services and recreational facilities for holistic development;
4) To advance in science, technology and innovation for sustainable development
5) To acquire, develop and maintain quality infrastructure for academic excellence;
6) To attract, recruit, develop and retain high quality staff of both gender;
7) To ensure revenue growth through effective management of costs and resource mobilization to facilitate meeting of financial obligations;
8) To initiate and mainstream environmentally sound management systems; and
9) To establish and strengthen networks, partnerships and linkages.

Quality Assurance Statement

University of Eldoret is committed to providing quality education and services that meet the needs of its customers and other stakeholders through quality and relevant teaching, research consultancy and outreach.

(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 2020 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

(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 Committees on Investment (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

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(h) University Bankers

1. National Bank of Kenya Ltd
   Eldoret Branch
   P.O. Box 3111 - 30100
   Eldoret, Kenya

2. Kenya Commercial Bank
   Eldoret West Branch
   P.O. Box 5197 - 30100
   Eldoret, Kenya

3. Standard Chartered Bank Ltd
   Eldoret Branch
   P.O. Box 7 - 30100
   Eldoret, Kenya

4. Equity Bank Ltd.
   Eldoret Branch
   P.O. Box 2210 - 30100
   Eldoret, Kenya

5. Co-operative Bank of Kenya Ltd
   Eldoret Branch
   P.O. Box 2948 - 30100
   Nairobi, Kenya

(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

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PERFORMANCE AT A GLANCE

Figure 1: Our Revenue in Brief

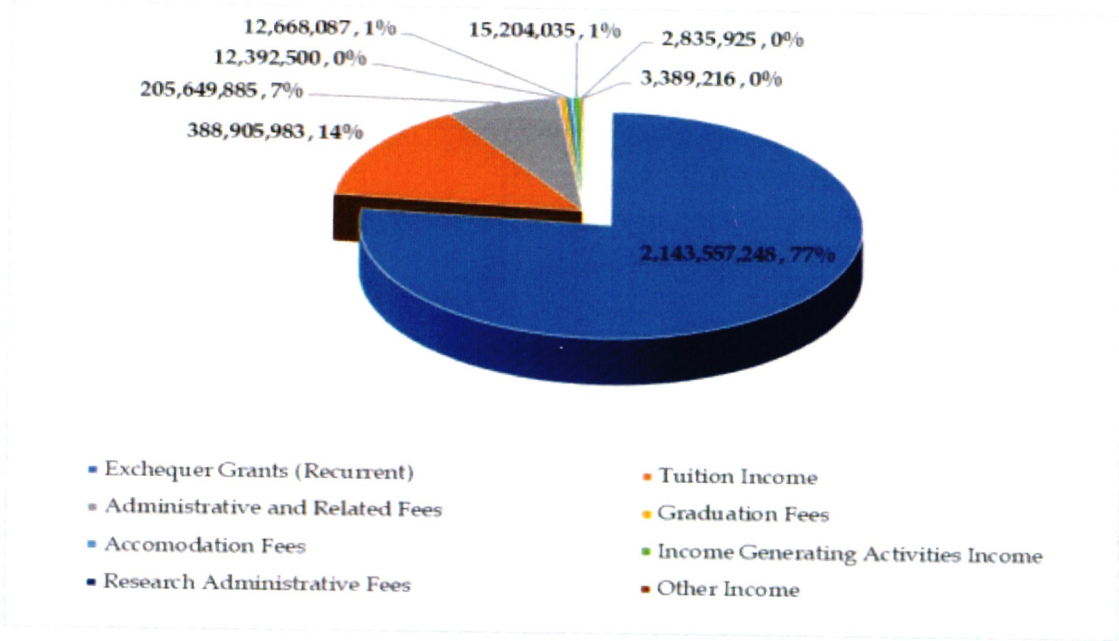
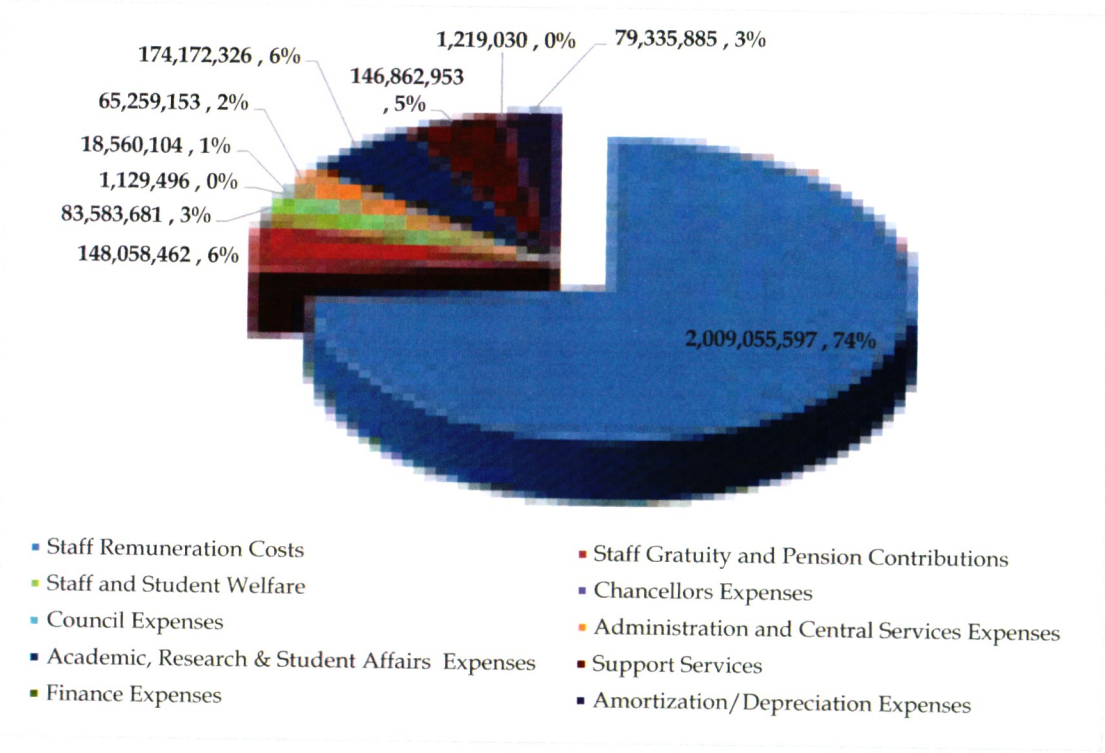


Figure 2: Allocations/Expenditure in Brief



THE UNIVERSITY COUNCIL

Dr. David I. Ojakaa
(DoB – 1955)

Dr. Ojakaa is a leading specialist in business development, research, advocacy, policy formation, monitoring & evaluation, and management of health programs and projects. He recently served in AMREF Health Africa as the Head of Policy Advocacy. He held key positions in CERPOD, IPPF, NCPD and the Ministry of Planning and National Development. He holds a Doctorate Degree in Demography from University of Montreal in Quebec, Canada, Masters of Science in Population Studies and Bachelor of Education Science both from University of Nairobi. Dr. Ojakaa is currently the Managing Director of BRIM Limited, a health research and managing consultancy firm.

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

Prof. Teresa A. O. Akenga has served previously as the Deputy Vice-Chancellor (Academics, Research and Extension) at the Management University of Africa and the Deputy Principal (Academic Affairs) at Bondo University College currently Jaramogi Oginga Odinga University of Science and Technology (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 Kenyatta University and an MBA (Corporate Governance) from KCA University. She has served as a member of the Executive Committee of the Inter-Universities Council of East Africa (IUCEA). Currently she is a representative of Universities on the Council of Kenya School of Government. 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.

Martin Ntabathia
(DoB – 1957)

An accountant by profession, Mr Ntabathia holds a Masters' Degree in Business Administration from University of Nairobi, a Bachelor of Commerce in Accounting and Finance from Strathmore University. He is a Certified Public Accountants (K) and a member of Chartered Institute of Management Accountants with vast experience from working both in the public and private sector. Mr. Martin Ntabathia is the Main Partner at ADD Value Services an accounting consultancy firm.

Teresa Chebet Maina
(DoB – 1966)

Ms. Maina holds a Masters' in Business Administration and Bachelors of Arts both from University of Nairobi. She is a member of the Institute of Human Resources Management. She has attended courses at the Centre of Corporate Governance, Federation of Kenya Employers and the Boston Institute for Developing Economies. She brings on board over 20 years of experience in Human Resources. Ms. Maina has previously served at Consolidated Bank as the Head of Human Resources, Human Resource Manager at Kenya Aerotech Limited and the Manager Public Relations at East Africa Portland Cement Co. Limited. Ms. Teresa C. Maina is the Managing Director at Human Capital Resource Centre, a Human Resource Consulting and Mediation Services.

Pamela Khayasi Masinde
(DoB – 1967)

Mrs. Masinde-Wafukho is an experienced communication, marketing, administration, logistics and leadership development consultant. She holds a Masters of Arts in Communication Development from Daystar University and a Bachelor of Commerce in Marketing from the University of Nairobi. She has served both in Kenya and Jamaica while working with Campus Crusade International as an Associate Director, Executive Communication. She is the co-founder of Hadassah Initiative. Mrs. Masinde-Wafukho is the Lead Communication Consultant with ALEM Consult, a leadership training and strategy consultancy.

Geoffrey S. Ouma
(DoB – 1949)

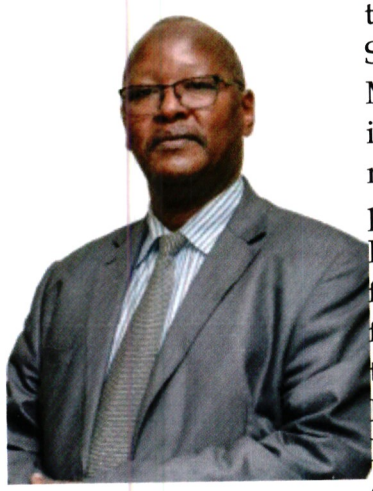
Mr Ouma is an educationist, capacity building and management specialist. He holds a MA in Organization and Management from the University of Hull and PGD in Educational Studies from the University of Newcastle upon Tyne both in the UK. He has a BA in Education from the University of Nairobi. He has served in several capacities in the Ministry of Education, the latest being the Deputy Director in the Aids Control Unit. He was the Deputy Director and Head of Finance and Administration at Kenya Industrial and Development Institute (KIRDI). He has published articles and journals mainly with KICOSHEP. He is a consultant and team leader of St. Gabriel Entrepreneurship Initiative (GEDI) Consultants Firm which carries out capacity building programmes for both the public and civil sectors.

Mr. Clement Obure Odeka
(DoB – 1965)

Mr. Clement Obure Odeka is the alternate member of the University Council representing the Principal Secretary, State Department for University Education. Mr. Odeka holds an Executive MBA in Public Policy & Administration from Kenyatta University, Master of Science Degree in ICT and a Bachelor of Science Degree both from University of Nairobi. He has served as the Head of ICT in the Ministry of Devolution and Planning and Ministry of State for Special Programmes. In the Ministry of Health he served as the Principal ICT Officer. He is a specialist in IT and leadership and has worked in collaboration with the World Health Organization, World Bank and SIDA. Mr. Odeka is the Head of ICT at the Ministry of Education, Science and Technology.

Zipporah Mogaka
(DoB – 1959)

Mrs Mogaka is an advocate of the High Court of Kenya and a commissioner for Oaths. She holds a Masters Degree in Law and Bachelor of Laws both from the UoN and a PGD in Legal Studies from the Kenya School of Law. She is a member of the Law Society of Kenya and the Institute of Certified Public Secretaries (K). She has served as the Company Secretary at Kenya National Capital Corporation and Kenya industrial Estates Limited. Mrs. Mogaka is the General Manager – Legal and Remedial at National Bank of Kenya Limited and a Managing Partner for Mogaka & Mogaka Advocates.



Mr. Duncan M. Ndirangu
(DoB –)

Mr. Duncan M. Ndirangu is the alternate member of the University Council representing the Cabinet Secretary, The National Treasury.

Mr. Ndirangu is a Professional Economist experienced in budgetary preparations, planning, appraisal, project management and implementation of development programmes and an expert in Monitoring & Evaluation. He has a wealth of experience in policy formulation and implementation gained while at the former Office of the Prime Minister and the Office of the Deputy President. He prepared the Nairobi Metropolitan Strategy besides Strategic Plans for the Ministry of Local Government now named the Ministry of Devolution, Office of the Deputy President and the National Treasury.

He holds a MA (Planning) and a B.A (Economics) from the (UoN). He has served with the former Ministry of Nairobi Metropolitan Development and the Ministry of Local Government as a Senior Economist, with the former Office of the Prime Minister and Office of the Deputy President as a Policy Analyst and Deputy Chief Economist in the Central Planning and Project Monitoring Unit at the Office of the Deputy President. He is currently the Deputy Director in charge of Inter-Governmental Fiscal Relations at the National Treasury.

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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 a member of the Executive Committee of the Inter-Universities Council of East Africa (IUCEA) and a representative of Vice-Chancellors at the Board of Kenya Shool of Government. 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.

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

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. 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
DVC (Planning, Research and Extension).

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. 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 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

Prof. Paul K. Tarus
Reg. Academics

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.

CPA Francis Ikapel Omete
Ag. Reg. Administration

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 at Jomo Kenyatta University of agriculture and technology (JKUAT), Catholic University of Eastern Africa (CUEA) and Mt. Kenya University.

Dr Benjamin Mwasi
Reg. Planning

Dr. Benjamin Njore Mwasi is the Ag. 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.

CPA. Ereu K. Totona
Ag. Finance Officer

Mr. Ereu Kibon Totona is the Ag. Finance Officer.

Mr. Totona 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.

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.

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 2020. 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 completed the preparation of the 2019-2024 Strategic Plan. The 2019-2024 Strategic Plan provides a blue print of the University's development priorities in the next five (5) years. The results of the review of the Strategic Plan - 2014-2019 provides valuable lessons in the implementation the Strategic 2019-2024. It is worth noting that despite the challenges in financing our Strategic Plan 2014-2019, the University registered an overall performance of 89.9%. This showed our commitment 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. The Strategic 2019-2024 recognizes the need to build on the successes of 2014-2019 Strategic Plan through addressing gaps identified. I am happy to note that the implementation of this plan began this financial year and is being complemented by the signed Performance Contract.

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

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Strategic Pillar	Objective	Achievements
Social	Enhance quality of teaching and learning	• Approved ODEL Policy • ODEL Infrastructure installed
Social	Position the University as a Research Centre	• The university allocated KSh. 17.63M allocated for research and innovation • Ten (10) proposals attracted twenty-two, eight hundred thousand shillings (KShs. 22.8M) • 144 article papers published • Carried out fourteen (14) outreach activities
Social	To Improve governance and corporate image	Twelve (12) policies were developed/ reviewed and approved by Council
Social	To Attract and retain competent human resource	• Outsourced cleaning services to Contracted company • 2 lecturers completed Ph.D program
Social	Develop and maintain physical and technological infrastructure	• Seventeen milling shillings (KShs. 17M) to ICT directorate • School of Education Complex – Amphitheatre was to move to 22.5% completion • 4 laboratories, 4 hostels and 2 common rooms were refurbished • 500m entry lane being constructed to the bitumen standards • Perimeter wall phase IV extended by 550m.
Social	Strengthen resource mobilization and utilization	• KSh. 1.89 billion allocated from exchequer • KSh. 641 million collected through A-in-A

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

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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.

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 considerable work was 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.

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, 2020 and the operating results of the University for the same period.

Performance Contract

In line with the provisions of the Constitution, Performance Contract is 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 **2.6658 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 2019/20 FY, the Council targeted and implemented several projects. These projects included; Education

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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 initiatives have seen the University enhance its commitment to improving health service delivery, facilitating Agri-Business Trade Fair and enhancing food security through fish farming, mushroom project and operationalizing the milk cooling plant. 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.

Chairman of Council	13-04-2021 **Date**

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REPORT OF THE VICE-CHANCELLOR

The University of Eldoret is a centre for quality education in Agriculture, Blue-economy and innovation. 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 2019/2020 Financial Year Report for year that ended 30th June 2020. 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. However, the higher education sub-sector in Kenya is very dynamic and witnessed a rapidly changing environment with expected reforms which universities have to contend with to continue delivering on their core mandate to the satisfaction of all stakeholders. As an institution of higher learning, we faced a mirage 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 third quarter when major activities were expected to be undertaken. In spite of the disruption, the University quickly adapted to the new normal and we were able to carry out pending activities such as renovation works on student hostels, and teaching laboratories. To demonstrate our strides throughout the year, the following key areas highlight our performance in the year under review.

Strategic Plan and Performance Contracting

During the 2019/2020 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.

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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 **2.6658** which translated to ***Very Good***. This demonstrates the focus in utilizing the available resources within our disposal to achieving our set targets.

Teaching and Research Activities

Our main focus as a University is to provide quality research and training in Agriculture, Blue-Economy and Innovation. Towards achieving our main focus, the University in the year under review managed to hold key teaching and research activities such as the 14th Annual Agribusiness Trade Fair, livestock and dairy production training, horticultural training and business to business workshop just to name a few. This demonstrated our ability to enhance the attainment of our objectives.

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 **13,743** students distributed in the nine Schools in the University. This figure comprises of diploma, undergraduate and post graduate students. The University admitted a total **2,364** GSSP and **332** PSSP in 2019/2020 academic year compared to **1789** GSSP and **182** PSSP students in 2018/19 Academic Year. The increase was as a result of a marked improvement in pass rate in KCSE examination and Inter-University Transfers. The University successfully held its 7th Graduation Ceremony on 29th November, 2019 graduating a total of **3,798** students among them **27** PhD's compared to a total of **3,475** students among them **39** PhD's last year.

In an effort to promote access to quality education, the University invited Engineering Board of Kenya (EBK) to evaluate and accredit our Engineering programmes. The Engineering Board of Kenya (EBK) made an evaluation and accreditation visit on 30th January, 2020 and approved (i) Bachelor of Engineering - Mechanical and Production Engineering and (ii) Bachelor of Engineering - Civil &

Structural Engineering programmes. We are excited to report that all the three (3) programmes being offered under the School of Engineering including Bachelor of Engineering, Agricultural and Biosystems Engineering are now accredited by EBK.

To deliver high quality and impact-oriented research, the University is putting emphasis on collaborative research with relevant stakeholders including community, industries and other universities in Africa and the world at large. In particular, we are engaged with the local herbalist association on collaborative research to find a solution to COVID-19 pandemic. During the year, the fifth since the inception of the grant, 12 research projects qualified for funding to the tune of **Kshs.6,635,000.** Cumulatively, 46 projects have been funded to a tune of **Kshs.34,000,000**, 31 articles published in refereed journals with 9 innovations achieved so far.

The University has indeed collaborated across disciplines, institutions, cultures and countries to solve global societal problems and transform people's lives by making positive change. During this financial year, we continued promoting technological transfer and increased linkages, partnerships and collaborations specifically, in collaboration with neighbouring counties and other initiatives such as the Agribusiness Trade fair, 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 in general. We have active collaboration with Kenya Institute for Public Policy Research and Analysis (KIPPRA) and University of Greenwich. All these efforts are aimed at positioning the University as a research and innovation centre through promoting research and dissemination of knowledge, technologies and innovations that are responsive to societal needs.

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.2.14 billion** for recurrent expenditure purposes as compared with **Kshs.1.88 billion** in the previous year from the Parent Ministry. Internally generated revenue at **Kshs.641.05 million** during the year with fees paid by both the Government sponsored (GSSP) and Privately Sponsored Students Programme (PSSP) being the second major source of funding at **Kshs.388.91 million**. In addition, the University generated a sum of **Kshs.205.65 million** from student's administrative and related fees, **Kshs.12.39 million** from graduation levies and **Kshs.12.67 million** from accommodation fees. In general, the University recorded an aggregate income of **Kshs.2.78 billion** during the year, while the recurrent expenditure stood at **Kshs.2.75 billion** with other gains of **Kshs.20.25 million**. The University therefore, recorded a surplus financial performance of

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Kshs.53.27 million during the year. This was mainly contributed by closure of the University due to Covid-19 pandemic in March 2020 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.98.30 million** during the year. The amount was expended in the respective on-going projects namely School of Education Amphitheatre and Perimeter Wall Phase IV 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".

.....Akenga..... 09/04/2021.....

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

Vice Chancellor

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REVIEW OF UNIVERSITY OF ELDORET'S PERFOMANCE FOR FY 2019/2020

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 1 pillar. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The University achieved its performance targets set for the FY 2019/2020 period for its Social strategic pillar, as indicated in the table 1 below:

Table 1: Report on the Achievements on the Strategic Plan – 2019 – 2024 in FY 2019/2020

Strategic Pillar	Strategy Objectives	Key Performance Indicators	Key Activities	Achievements	Score (%)	Achieved under performance contract?
Social	To enhance quality of teaching and learning	• Approved ODEL Policy • ODEL Infrastructure installed	Increase modes of curriculum delivery	• ODeL policy Ready • Procured Servers and installed	34%	Yes
		• Quality Policy • Level of implementation	Strengthen Quality assurance	• Quality Policy was approved • Implementation done to 64%	70%	Yes
		• Perimeter fence phase IV completed	Strengthen safety and security	• Perimeter wall phase IV extended by 550m.	56%	Yes
Social	To position the University as a Research Centre	• Amount of research fund allocated (Internal funds) • No. of proposal attracted external funding • No. of publications	Implement research policy and guidelines	• The university allocated KSh. 17.63M allocated for research and innovation • Ten (10) proposals attracted twenty-two million, eight hundred thousand shillings (KShs. 22.8M) • 144 article papers published	75%	yes
Social	To Improve governance and corporate image	• No. of policies and procedure manuals reviewed /developed	Strengthen compliance to governance laws and regulations	Twelve (12) policies were developed/ reviewed and approved by Council	100%	No
Social	To Attract and retain competent human resource	• No. of staff trained • Outsourced services	Undertake TNA and implement recommendations from TNA report	• Outsourced cleaning services to Contracted company • 2 lecturers completed Ph.D program	100%	Yes
Social	Develop and maintain physical and technological infrastructure	• 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	• Seventeen milling shillings (KShs. 17M) to ICT directorate and acquired equipment and provided services • School of Education	47%	Yes

Strategic Pillar	Strategy Objectives	Key Performance Indicators	Key Activities	Achievements	Score (%)	Achieved under performance contract?
				Complex – Amphitheatre was moved from 5% to 22.5% completion • 4 laboratories, 4 hostels and 2 common rooms were refurbished • 500m entry lane being constructed to the bitumen standards 50% completion		
Social	Strengthen resource mobilization and utilization	• 10 %increase in exchequer funds (Kshs. M) • Funds from A-in-A	Strengthen capacity on resource mobilization and engage development partners	• KSh. 1.89 billion allocated from exchequer • KSh. 641 million collected through A-in-A	23%	Yes
		• % Outstanding student debts reduced • Amount raised (KSh (M)) from selling idle assets	Improve liquidity ratios	• Outstanding student debts reduced to 8.5% • Disposed farm animals at KSh. 1.65M	78%	No
		• complied with the statutory obligations	compliance with relevant laws and regulations	• 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.

The University Council

Members of the University Council were appointed by the Cabinet Secretary Ministry of Education with effect from 10th March, 2017 for a term of three years vide Gazette notice No, 2355 of 10th March, 2017. Pursuant to provisions of section 36 (1) (a) (b) and (c) of the Universities Act, 2012, there are eight Council members comprising of the Chairman; five (5) independent members; two members representing Permanent Secretary, Ministry of Education, State Department for University Education and Cabinet Secretary, National Treasury respectively; *ex-officio* member who is the Vice-Chancellor and also Secretary to Council. The Council's term came to an end on the 9th of March, 2020.

The entire membership is as listed hereunder-;

1.	Dr. David Ojakaa	-Chairman of Council
2.	Prof. Teresa A.O. Akenga	-Secretary/Ex officio
3.	Dr. Nicodemus Ojuma	-Member/Alternate to PS Education
4.	Ms. Zipporah Kinanga Mogaka	-Member
5.	Ms. Pamela Khayasi Masinde	-Member
6.	Mr. Geoffrey S. Ouma	-Member
7.	Ms. Teresa Chebet Maina	-Member
8.	CPA. Martin Ntabathia	-Member
9.	Plnr. Duncan M. Ndirangu	-Member /Alternate to CS Treasury

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 Resource Committee (HRC)
4. Audit & Risk Management Committee (ARMC).

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Meetings of Council and its Committees

(a) Council Work Plan and Major Events

During the 2019/2020 Financial Year, Council through its secretariat developed and implemented a Work Plan (Council Almanac). Major events in the Calendar of Council were as shown below:

Date	Event
11.7.2019-12.7.2019	Strategic Plan Workshop
28.8.2019	Chairman's Consultative Meeting with Chancellor
12.9.2019-14.9.2019	8th Agri-Business Trade Fair
20.9.2019	Performance Contracting Negotiations 2019/2020
27.9.2020	Performance Contracting Vetting 2019/2020
17.10.2019	Council workshop to consider assorted policies
28.11.2019	6th Graduation rehearsals
29.11.2019	6th Graduation ceremony
4.12.2019	15th Cycle Performance Contract evaluation 2018/2019
10.12.2019-11.12.2019	Council Training-Kenya School of Government
30.1.2020	Engineers Board of Kenya Accreditation and Inspection visit.
12.2.2020	Consultative meeting between the Chairman of Council and University Chancellor.
27.2.2020	4th Inaugural Lecture (Prof. Lusweti Kituyi)
4.2.2020	Council Evaluation

Table 2: Major Events in the 2019/2020 Calendar of Council

(b) 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 July, 2019 to June 2020 is as reflected in table 3 below:

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Organ	Ordinary meeting	Special meeting	Total
FULL COUNCIL	3	13	16
ARISAC	3	2	5
FPRMGPC	3	2	5
HRC	3	3	6
ARMC	3	3	6
AD HOC	2	-	2
OTHER FUNCTIONS	7	-	7
GRAND TOTAL			**47**

Table 3: Summary of Council Meetings

(c) Mwongozo

Council notes that adherence to good corporate governance practices is key to effective management. The Council adopted an effective governance system as espoused in the Council Code of Conduct and the Mwongozo Code of Governance which is now the corporate governance blue print for State Corporations.

(d) Agreements/Memorandum of Understandings (MOUs)

During the 2019/2020 FY, Agreements/MOUs were drafted and/or reviewed and executed with various partners. During the year, the Legal Department reviewed fifteen (15) memorandums. The MOUs were mainly on collaborations in research, teaching, capacity building, sharing of facilities, exchange of staff and students.

(e) Legal Advice

During the 2019/2020 the Legal Office continually provided advice to Council, University Management Board and various departments, which went a long way in minimizing legal challenges to the University.

(f) 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).

This was done on 4th February, 2020 and the report submitted to the parent ministry as required.

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

(h) Council Member's Remuneration.

The University pays members of the Council taxable sitting allowance following guidelines from the State Corporations Advisory Committee (SCAC) and Salaries and Remuneration Commission (SRC). The sitting allowance is payable when a member attends meetings 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 4 below;

Council Expenses Analysis 2019/2020

S/N	NAME	Sitting Allowance	DSA	Travel & Accom.	TOTAL
1.	Mr. Martin Ntabathia	760,000.00	600,600.00	490,420.00	1,851,020.00
2.	Mr. Clement O. Odeka	940,000.00	728,000.00	526,730.00	2,194,730.00
3.	Mrs. Pamela K. Masinde	820,000.00	673,400.00	576,090.00	2,069,490.00
4.	Dr. David Ojakaa	720,000.00	491,400.00	404,630.00	1,616,030.00
5.	Ms. Zippora K. Mogaka	840,000.00	600,600.00	445,330.00	1,885,930.00
6.	Mr. Geoffrey S. Ouma	740,000.00	564,200.00	425,388.00	1,729,588.00
7.	Ms. Teresa C. Maina	800,000.00	655,200.00	556,992.00	2,012,192.00
8.	Mr. Duncan Ndirangu	780,000.00	637,000.00	434,950.00	1,851,950.00
	Totals	**6,400,000.00**	**4,950,400.00**	**3,860,530.00**	**15,210,930.00**

Table 4: Individual Council Members Allowances for the Year Ended 30th June, 2020

The Chairman of Council is paid honoraria 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.

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

(i) 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 2019/2020 no conflict was registered.

(j) 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.

(k) Code of Conduct

The University Council has Code of Conduct 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.

Chairman of Council

Date: 13-04-2021

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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. This was a unique year where our 2018/19 third session (2nd Semester) extended into the 2019/2020 1st Quarter for fourth year students and a few 3rd years from School of Education who completed their semester on 9th August, 2019. However, our normal session started on 2nd September, 2019 for 1st years and 4th September, 2019 for continuing students. This Division has two (2) sections: Academic section and Students' Affairs section.

1.1 Student Enrolment

In the 2019/2020 academic year, the University student population stood at **13,743** distributed to various programmes and schools as indicated in Table 5 below:

School	Diploma	Bachelor		PGD	Masters	PhD	Total
	PSSP	GSSP	PSSP	PSSP	PSSP	PSSP	
Agriculture & Biotech	57	958	153	0	172	17	1,357
Business & Mgt. Sciences	59	1,200	297	0	45	0	1,601
Economics	4	318	22	0	3	0	347
Education	130	4,953	1,346	24	126	53	6,632
Engineering	0	513	29	0	9	0	551
Environmental Science	19	270	14	0	93	58	454
Human Resource Development	16	0	32	0	0	0	48
Natural Resource Management	7	458	36	0	61	19	581
Science	0	1,829	98	0	155	90	2,172
TOTALS	292	10,499	2,027	24	664	237	13,743

Table 5: Students Enrolment by Level in Schools during 2019/2020 Academic Year

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1.2 Students Admitted in 2019/2020 Academic year

The University admitted a total **2,364** GSSP and **332** PSSP in 2019/2020 academic year compared to **1789** GSSP and **182** PSSP students in 2018/19 Academic Year. 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.

The total number of GSSP admitted students increased from initial placement of 1,852 to 1,901 students, an increase of 49 as a result of additional numbers from KUCCPS and Inter-University Transfers. The total number of 1st-year students reported is as indicated in Table 6 below:

LEVEL	DIPLOMA	BACHELOR	MASTERS	PHD	TOTAL
PSSP	115	167	27	23	**332**
GSSP	0	2,032	0	0	**2,364**
TOTAL	**115**	**2,199**	**27**	**23**	**2,364**

Table 6: Students reporting per level

It is noted however, that Eldoret Town Campus registered very small numbers of students in its various programmes due to the prevailing circumstances of sharing all qualified students among public and private universities.

1.3 Graduation

The 7th Graduation graduation ceremony of the University was successfully held on 29th November, 2019. To organize this event, the University spent **Kshs.12,201,842**. A total of **3,798** students graduated in comparison to 3,475 in 2018/2019 FY as shown in Table 7 below:

Year	2013	2014	2015	2016	2017	2018	2019	Grand Total
Diploma	550	1,021	1,121	840	1,209	294	324	**5,359**
Bachelors	1,358	1,372	2,605	2,105	3,520	3,071	3,370	**17,401**
PGD	0	0	2	1	4	3	11	**21**
Masters	103	76	105	66	46	68	66	**530**
PhD.	18	21	19	22	16	39	27	**162**
Total	**2,029**	**2,490**	**3,852**	**3,034**	**4,795**	**3,475**	**3,798**	**23,473**

Table 7: Number of students who graduated in 2019 in comparison with previous years

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Figure 3: Chancellor receiving a banquet & conferring a doctor of philosophy degree to a graduand at 7th graduation ceremony

1.4 4th Inaugural Lecture

The vision of the University is to nurture global leaders and innovators. In this regard, the University successfully organized the 4th Inaugural lecture delivered on 27th February, 2020 by Prof. John Lusweti, Department of Chemistry and Biochemistry, School of Science. The title of the inaugural lecture was: **Water, its pollution Abatement Technological Strategies: Application of Cheap and Environmentally Friendly Local Resources**. The inaugural lecture promotes the profile of the academic staff as well as mentor upcoming academics and helps to disseminate knowledge to the public.

1.5 Accreditation of Engineering Programmes

In an effort to promote access to quality education, the University invited Engineering Board of Kenya (EBK) to evaluation and accredit our Engineering programmes. EBK made an evaluation and accreditation visit on 30th January, 2020 and approved (i) Bachelor of Engineering - Mechanical and Production Engineering and (ii) Bachelor of Engineering - Civil & Structural Engineering programmes. All the three (3) programmes being offered under the School of Engineering including Bachelor of Engineering, Agricultural and Biosystems Engineering are now accredited by EBK.

1.6 Scholarships, Bursaries, and Awards

In order to support needy and deserving students, the University of Eldoret Scholarships, Bursaries and Awards Committee (UoE SBAC) advertised available bursaries for students. This attracted 1,104 applicants. The funds were a contribution from - The Rattansi Educational Trust – 500,000/= and UESO 600,000/=. The UoESBAC - committee convened a selection meeting on 28th November, 2019 and distributed/awarded 1,098,900/= to 235 needy students.

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The 235 needy students received funds ranking from Kshs.4,000.00 to over Kshs.7,000.00 as shown in table 8 below:

Amount Awarded	No. of Students	Amount (Kshs.)
Above 7,000	5	36,550.00
6,000 - 6,999	9	56,950.00
5,000 - 5,999	43	236,350.00
4,500 - 4,999	56	264,300.00
4,000 - 4,499	122	504,750.00
0	869	0.00
Total	**1,104**	**1,098,900**

Table 8: Bursaries and Awards

1.7 Students Sports, Welfare and other Activities

The University students engaged in sporting and other activities in order to realize their full potential. In the 2019/2020 academic year, the University organized games and sporting activities, cultural week, environmental day and other activities. This was meant to equip students with additional skills necessary for personal growth and development.

Persons with Disability (PWD) Games and Sports and Other activities

The Persons with Disability (PWD) are mainstreamed at the University in various way including games and sporting activities. The Persons with Disability (PWD) Games and Sports were held on Saturday 22nd February, 2020 where only students with disabilities from UOE participated in games and sports with financial support from students' welfare. Plans are underway to invite students with disabilities from other universities to participate in this annual event in future.

Other activities include a person with disability workshop at Kenya School of Government – Kabarnet, Baringo County. The workshop took place on 2nd – 3rd February, 2020 financed by the University. The resource persons were from the NCPWD and University of Eldoret staff. The students were inducted on access to services both at the university and from the student NCPWD. There was positive feedback from student participants.

Environment day

Article 69 of the Constitution 2010 encourages public participation in management, protection and conservation of the environment. In this recognition, the University organized an Environmental day. The Environmental day is a students' event

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organized by UESO office and it involves students and the neighboring community of Uasin Gishu County. It is one of the outreach programmes run by the Students' Council through the Dean of Students' office. The theme of this year was 'My Environment My Concern'. The event took place on 23rd November, 2019 at Sogomo market where over five hundred students participated.

Cultural Week

In appreciation of our rich cultural diversity, the University supports cultural expressions. This involves activities such as; display of traditional dances, foods, traditional artifacts and dress code, poetry, modeling and performing arts. It is largely meant to promote talents among the students of the University of Eldoret; market the University of Eldoret as an education and talent hub of the Rift Valley Region and celebrate cultural diversity. The cultural week was therefore, organized as an annual event involving talent show and Mr. & Miss UoE 2020. This took place from 5th to 7th March, 2020 at Forestry grounds.

Postgraduate Research Workshop

The University organized a workshop for postgraduate students in order to improve quality of research outcomes and enhance completion rates. The main objective was to train postgraduate students on data collection, analysis, presentation, and development of the write-up as per the University guidelines. The postgraduate research workshop attended by over 120 postgraduates was held on Saturday 22nd February, 2020 at Education Complex from 8 a.m. to 2 p.m.

KUPPA Drama Festival

The Kenya University Performing Art Association Rift Valley Region was held at the University of Eldoret, Kerio Hall from 27th – 29th February, 2020. The following four universities participated: the University of Eldoret, University of Kabianga, Egerton University, and Maasai Mara University. Seven (7) items were presented by the University of Eldoret. The University of Eldoret held 1st position in four of them and 2nd position in three and all the items proceeded to the National level. A total of Kshs. 271,900/= was spent on this activity.

Health Awareness day

This is an annual event that is organized and sponsored by the Students' Council. In 2019/2020 academic year, the event took place on 29th February, 2020 at Annex Hall. The objectives of this day were; create HIV/Aids awareness, conduct HIV/Aids testing, guiding and counseling, teaching the importance of

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deworming and actual deworming, issue of sanitary towels and condom distribution. The event was facilitated by three (3) health staff from the University clinic. There was a large turn-out of students who participated in the activities of the day. Due to the interest from students, future activities will be up-scaled to reach more students.

1.8 Library

During the 2019/2020 Financial Year, the library purchased **173** book titles. The Library also subscribed to **45** online journals that contain information of databases or published journals including Research Africa. These resources are available to library users through the wireless network within the University Network. The library open-access workshop was held on 5th – 6th March, 2020 at the University Library. The main objective of the workshop was to sensitize University Management Board members, researchers, academic staff, librarians, senior staff and ICT staff in the University on Open Access initiatives: copyrights, licensing and plagiarism; publishing in open access journals and advocate for Open Access policy formulation, development and implementation, and sustainability.

Members resolved to support Open Access initiative, which shall be spearheaded by the Library, director ICT and Research & Innovation in developing relevant strategies. This will include the update and development of the Institutional repository, policy formulation, and harvesting of research output

The library also received a server to host the online institutional repository. This will make the University globally visible in research output.

Figure 4: The new PowerEdge R748 server to host the online repository

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1.9 COVID-19 Disruption of 2019/2020 Academic Year

The 2019/2020 academic year started smoothly with teaching and learning, special/supplementary exams, continuous assessment test and end of 1st semester examination administered by 20th December 2019. Our students reported back for Semester II session starting 2nd – 5th January, 2020 with teaching commencing on 6th January 2020. The semester was slightly affected by UASU strike threat but eventually picked up. The semester was expected to run smoothly and end on 24th April, 2020.

However, the Semester was interrupted by the COVID-19 pandemic which resulted in the closure of the University on 16th March, 2020. At this time of closure, students had virtually completed their course-work and second semester examinations were expected to commence on 6th April, 2020. The University academic activities are disrupted until we re-open to facilitate progress.

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2.0 PLANNING, RESEARCH AND ENTENSION

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. Therefore, 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) Development of Research Proposals

During the 2019/2020 FY, several research proposals were developed and 35 proposals submitted for funding to various funding agencies by both academic staff and postgraduate students. The proposals addressed critical areas of concern to the society including Food Security, Control of Cancer, COVID-19 and Desert Locusts. Other proposals responded to Intra-Africa Academic Mobility Program calls by EU (5), and staff exchange and research grants for the Excellence in Africa Junior Faculty Development program (6). These activities targeted the achievement of the University's objective of increasing internal and external research funding by 5% annually. The researchers were facilitated by creating awareness on open calls, conducting proposal reviews prior to submission to donors and issuing support letters and endorsements.

ii) University Annual Research Grants

The University additionally operates an annual research fund with the aim of supporting adaptive and innovative research addressing the BIG FOUR AGENDA and promoting young researchers. During the last financial year, the

Figure 5: The Vice Chancellor poses for a photo with URG Cohort 5 grantees

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fifth since the inception of the grant, 12 research projects qualified for funding to the tune of **Kshs.6,635,000.** The grantees signed contract agreement with the Vice-Chancellor on 5th March, 2020. Cumulatively, 46 projects have been funded to a tune of Kshs.34,000,000, 31 articles published in refereed journals with 9 innovations achieved so far. This also contributes towards the achievement of the PC targets and CUE regulations of setting apart 2% of the University budget to research.

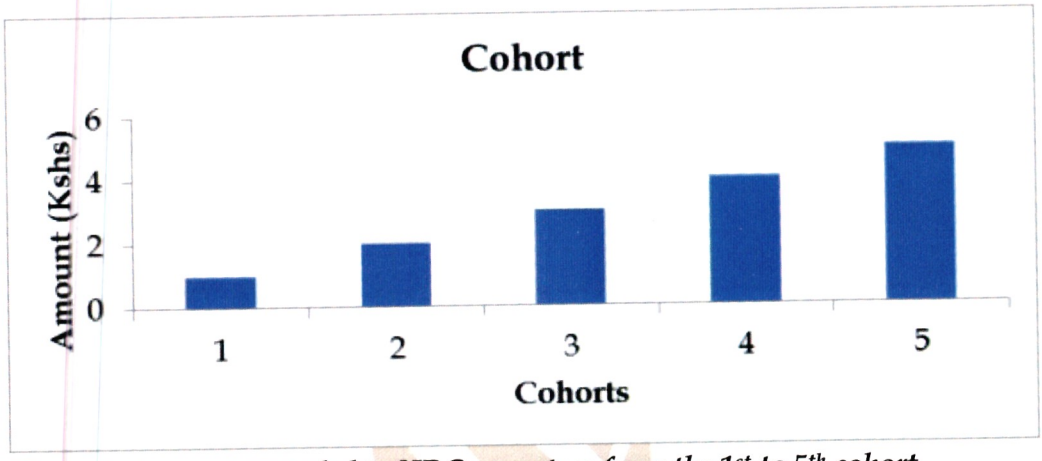

Figure 6: Amount awarded to URGs grantees from the 1st to 5th cohort

iii) **Training on Turnitin and Plagiarism software and Policy brief preparation**

It is imperative that researchers avoid plagiarism and develop focused policy briefs from their findings to be used by managers both at County and National levels. The one-day training workshop which was facilitated by internal experts from ICT and library departments was organized on 14th February, 2020 to uphold the University's reputation by producing authentic publications. Researchers were trained on how to use the antiplagiarism software in screening of proposals and publications before sending them out to the scientific community.

iv) **Research Workshop and Infrastructural Assessment at UoE**

On 2nd of March, 2020, eight academic staff members attended a regional Capacity Building Workshop to Enhance Skills in Research at the Rift Valley Technical Training Institute (RVTTI) organized by the National Research Fund (NRF) in collaboration with the Ministry of Education, State Department of Research and Innovation. The workshop brought in participants from different institutions in the North Rift Region. University departmental representatives at

the workshop were tasked to take a leading role in developing at least one research proposal per school using imparted skills.

The infrastructural assessment at the University was conducted on 3rd March, 2020 by NRF team. The exercise aimed at taking stock of the status of research infrastructure and future institutional plans at Universities and research institutions. The deans and heads of departments interacted with the team and thereafter visited their respective labs for authentication.

v) NACOSTI Monitoring and Evaluation of Licensed Projects

A team from National Commission for Science, Technology and Innovation (NACOSTI) visited UOE on Friday 6th March 2020 and undertook a Monitoring and Evaluation of licensed research activities carried out under the Science, Technology and Innovation Act (2013). The purpose of the exercise was to assess and evaluate compliance with the conditions of the License. A total of 26 UOE Postgraduate students (both MSc and PhDs) were assessed and were found compliant.

vi) Consultancies

The University is committed to sourcing and conducting consultancy services as a means of contributing professional expertise to different non- and governmental agencies. As highlighted in the quality objectives and 2019/2020 PC targets the University set out to offer consultancy services in at least 2 thematic areas. In this financial year, response was made to 10 bids and two of them were successful. This includes a consultancy on Environmental and Social Impact Assessment Study for SCC International Engineering (K) Company Limited, for Stage Improvement of Iten-Nyaru (C53) Road Project. The contract worth Kshs.3,500,000 was signed on 3rd January 2020. The second one to TVET Authority was on strengthening the capacities of TVETA for enhancing the performance of the TVET education system in Kenya.

vii) Innovations

University of Eldoret is playing a key role to enable Kenya achieve the Kenya Vision 2030 and the Big Four Agenda. In this regard, the University this financial year had committed and scheduled for an innovation week in March, 2020 but was cancelled due to the COVID-19 pandemic. The week was intended for students and academic staff to show case their innovations with the best being advanced for registration under the Intellectual Property rights. The University

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had 14 innovations at different levels of registration as at the end of the financial year.

2.2 Dissemination of Research Findings

The University disseminates research findings through conferences, workshops, policy briefs and publications in refereed journals. This is done in order to achieve the quality objective of disseminating 30% of research and technological innovations geared towards providing practical solutions to societal needs annually. The following were implemented in the last financial year.

i) The 6th International Interdisciplinary Research Conference

The University of Eldoret hosted the 6th International Interdisciplinary Conference in Main Campus from 4th to 6th September, 2019. The aim of the conference was to provide an opportunity for academicians, professionals and researchers from various fields to interact, share experiences and promote research and practice. The annual conference is usually organized and attended by a consortium of University of Eldoret, Kyambogo University (Uganda), Mount Kenya University (Kenya) and Ochukuemeka Odumegwu Ojukwu University (Nigeria) in a rotational basis. The theme of the conference was *"Towards Achievement of Sustainable Development Goals (SDGs): Opportunities and Challenges*. A total of 405 participants attended the three (3) day conference and presented 153 papers most of which will be published in a journal based at the University of Eldoret. Participants to the conference also included renowned regional personalities. Table 9 below summarizes the sources of the fund which facilitated the conference:

S/N	Source	Amount (Kshs)
1.	University of Eldoret	**1,194,500**
2.	Registration	**1,065,850**
3.	TVETA	**500,000**
4.	Ministry of ICT-In kind	**516,000**

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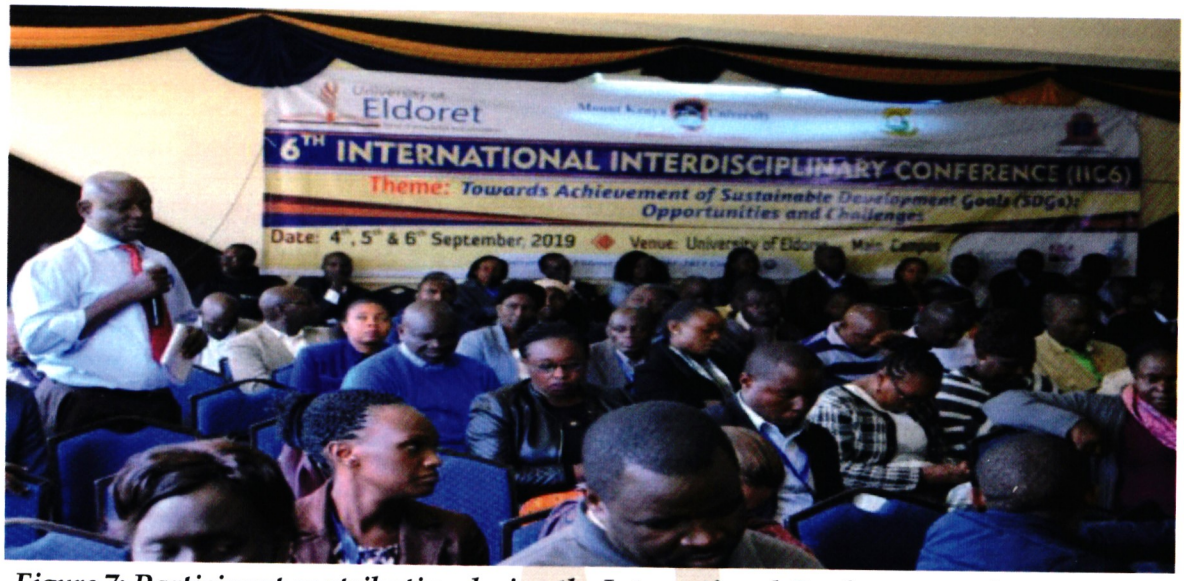

Figure 7: Participant contributing during the International Conference session

ii) **American Society for Microbiology (ASM) Workshop**

The American Society for Microbiology (ASM) workshop was held on 24th October 2019 with the aim of promoting and advancing the microbial sciences was attended by students and faculty members. The ASM provides professional development opportunities and supports microbiology professionals through 60 fellowships and 300 travel awards, webinars, conferences, workshops, networking opportunities, continuing education and honorific awards. It Supports 35 active domestic branches and over 125 international ambassadors and young ambassadors. The South Sudan chapter who hosted this workshop in collaboration with University of Eldoret is one of the newest young ambassadors to join this prestigious organization.

Figure 8: A group photo of participants during the conference/workshop at UOE

iii) **Publications**

In 2019/2020 FY, the faculty made a total of 159 publications. The details on the number of publications per school is presented in the figure 9 below. The 159 publications surpass the PC target of 140 for the 2019/2020 financial year despite the interruptions of normal University activities due to COVID-19 Pandemic.

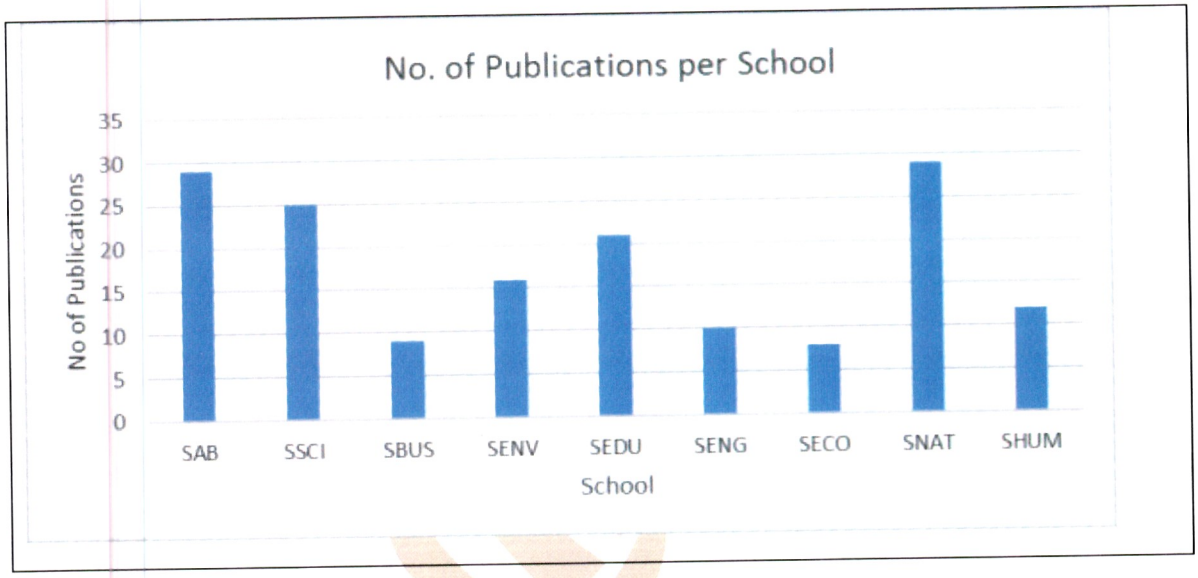

Figure 9. Number of publications per school during the financial year 2019/2020

However, the University faculty have cumulatively published a total of 1464 publications from 2013 to 2020:

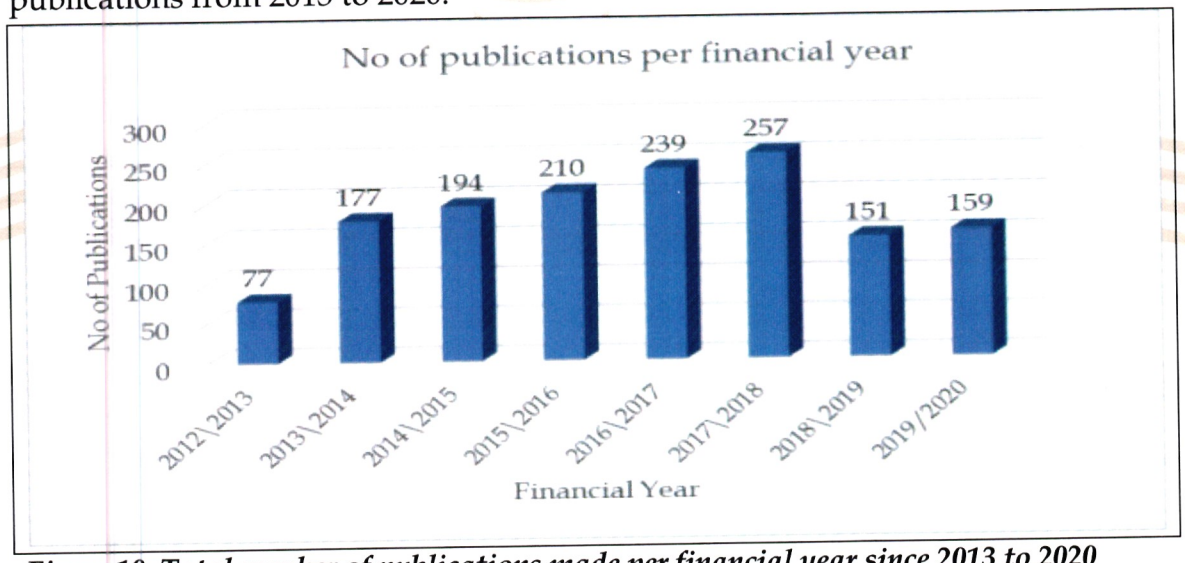

Figure 10: Total number of publications made per financial year since 2013 to 2020

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iv) **Africa Environmental Review (AER) Journal Published**

The African Environmental Review Journal, domiciled in the School of Environment Studies released Volume 3, Issue 2 publications during the financial year. This is an on-line peer reviewed journal that helps to disseminate the research findings to both national and international community. In the current issue, a total of 22 papers were published with 15 by University of Eldoret staff while 7 by authors from other national Universities and Research institutions.

v) **Public Lectures**

The University held a series of public lectures in varying fields during the reporting period. This forum is an important exercise which help researchers disseminate research findings and scientific outputs for the benefit of policymakers and information sharing for capacity building. The exercise is also a means of achieving the institution's performance contract (PC) target. In the reporting period, the University held 2 public lectures **"The weakness of the Theory of Evolution and the Question of Intelligent Design"** delivered by Prof. Kjell Tveter on 15th November 2019. The speaker donated copies of his Books: The Little Book on Creation and the Majesty and Mystery of Life to the audience and the University Management Board members. The second was delivered on 10th March from 2.00pm by the Kenya Industrial Property Institute (KIPI) on **"The Role of Intellectual Property in Promoting Research and Innovation".** Prior to the public lecture the team from KIPI met the University Board of Directorate of Research and Innovation and the School Research committees for capacity building on property rights and innovation issues.

a)

b)

Figure 11a & b: Public lecture by Prof. Kjell Tveter and Mr. Stanley Shikhule Atsali

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vi) **Review of Research and Innovation Policies**

The policies reviewed during the financial year include; Research and Innovation, Consultancy, Intellectual Property Rights and Standard Operating Procedures for IREC. The final drafts will undergo the established University approval process before implementation. The activity is important for the achievement of 2019/2020 PC targets and CUE recommendations of streamlining the policies to the newly created PRE Division.

2.3 Industrial Linkages, Partnerships and Collaborations

At University of Eldoret we break down barriers and get involved; we collaborate across disciplines, institutions, cultures and countries to solve global societal problems and transform people's lives by making positive change. During this financial year, we continued promoting technological transfer by increasing linkages, partnerships and collaborations and in order to achieve this goal the following activities were performed:

i) **MOU's**

In 2019/2020 FY, the University of Eldoret signed MOU's with the Kenya Institute for Public Policy Research and Analysis (KIPPRA) on 13th February, 2020. The collaboration aims at enhancing training and capacity building, joint research and publications, student and staff exchange, student support, internship, and scholarship and community outreach and extension programs. The other MOU's signed in the course of the year include that with University of Greenwich on 15th October 2019

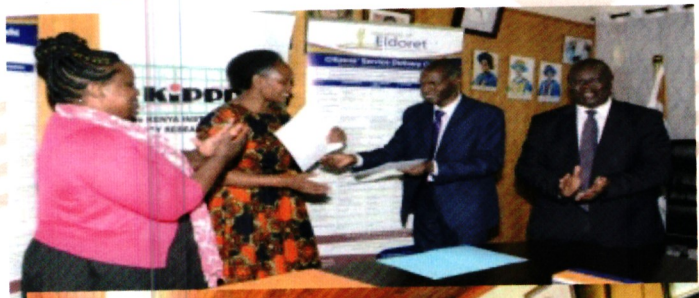

Figure 12a: Members of UoE management and KIPPRA team exchanging documents

Figure 12b: The Vice Chancellor Signs MOU with Natural Resources Institute-University of Greenwich.

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The following MoUs have also been negotiated during this FY and ready for signing: South Teso Farmers' Co-operative Society, Turkana University College, County Governments of Turkana, Trans Nzoia, West Pokot and Nandi, Kenya Forestry Research Institute (KEFRI) and British Geological Survey

Arising from a further need to have a strong University- Industry and County government partnerships and collaboration, the University engaged with Lake Region Economic block (LREB), North Rift Economic block (NOREB), Agro-chemicals and Foods Company (ACFC), Lake Victoria Basin Commission (LVBC) and Lake Victoria Environmental Management Project III (LVEMPIII). Negotiations are ongoing.

ii) KIPPRA Mentorship Program for Universities (KMPUs)

The Kenya Institute for Public Policy Research and Analysis (KIPPRA), in collaboration with University of Eldoret (UoE) organized the KIPPRA Mentorship Program for Universities (KMPUs) at UoE' s Kerio Hall on **13th February 2020**. The theme was ***"Public Policy Process and the Big Four Agenda"***. The program brought together 300 University of Eldoret students, 30 students from our neighboring Universities and satellite campuses, 100 UoE lecturers, 14 Lectures from neighboring Universities and satellite campuses, government agencies and private sector. This program is designed to encourage and promote the next generation of leaders with successful career in their fields by creating awareness and developing capacity of the University Community in understanding the public policy making process. The mentorship helped in achieving "an additional meeting open to the public" and awareness creation on National cohesion and values, which are part of performance contract targets set for the year.

iii) North Rift Herbalists Association Exhibition

The University hosted North Rift Herbalists Association exhibition from 24th to 26th October, 2019 at the pavilion part of which coincided with Annual Cross – Country event.

Figure 13: section of the North Rift Herbalist

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Focus is now directed on research activities to identify the active ingredients to cure the corona virus (COVID-19) pandemic and joint proposals have been developed towards the same. The pictures below were taken during the exhibition.

iv) Annual Cross Country Championship

University of Eldoret conducted the 29th edition of the Annual UoE Cross country championship on the 26th October, 2019 at the University sports grounds in collaboration with Athletics Kenya and other sponsors. The objectives of this cross country was to 'Nurture Talent' among upcoming athletes as one of the Corporate Social Responsibility (CSR) activities of giving back to foster good relation with the community and other stakeholders. Winners were awarded trophies and prizes donated by the University and other sponsors.

Figure 14: The 29th Edition Cross country participants in action

v) Iten- Eldoret Water Fund

A team from University of Eldoret attended the Iten- Eldoret Water Fund (IEWF) Project stakeholder's consultative meeting on 25th February, 2020 at the Noble Hotel. The project aims at preserving catchments' ecosystem services of downstream water users and provide support and coordination of upstream conservation to improve water quality and quantity

Figure 15: Members who attended the consultative meeting at the Noble Hotel

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specifically in Tambach, Moiben, Two Rivers, Kipkaren and Kesses catchments. This multi-institutional arrangement brings together 15 international organizations, governmental and private sector stakeholders. The University of Eldoret performs the role of Research, Consultancy, and Monitoring and Evaluation in the lifetime of the project, a role in line with the Universities mandate of research and extension.

2.4 Strategic Planning and Performance Contracting

The purpose of strategic planning and performance contracting is to determined targets to be attained in the medium term and establish the basis for ensuring that efficient and effective services are delivered to Kenyan in line with the provision of the Constitution. It therefore, requires the University to adopt systems that enable innovativeness and adaptability of public services to the needs of the users.

i) 2019-2024 Strategic Plan Development.

The 2019-2024 Strategic Plan was developed and taken through the mandatory University approval process culmination in full council approval on 11th September, 2019. The plan has six strategic objectives, which the University will strive to achieve in the next 5 years. During the financial year, 2000 strategic plan documents were printed including 1000 copies of the reviewed 2014-2019 strategic plan documents and 1000 copies of the 2019 – 2024 Strategic Plan. The copies have been distributed to all identified stakeholders. The objective is to sensitize the staff and the stakeholders on the strategic direction of the University in the next five years. It will help us in prioritization of activities. Further, it will facilitate resource mobilization, re-direction of efforts and resource allocation across functional areas through the process of budgeting.

a) The 2018/2019 Performance Contract Evaluation process

The University of Eldoret signed a performance contract with State Department for University Education and Research. The performance contract is essentially a tooled designed to help us achieve the objectives

Figure 16: Mr. Josiah Munyua handing over the evaluation report to the chair of UoE council

evaluation of 2018/2019 Performance Contract was conducted on 4th December 2019 with 28 PC implementers in attendance. The University Chair of Council led the University team while the Ministry of Finance was represented by Mr. Josiah Munyua (Chairing) and Mr. Maurice Wambua. Based on the 15th cycle PC guidelines and other relevant documents, the University of Eldoret achieved a composite score of **2.6658** (Very Good) which is an improvement from a score of **2.9** attained last year. The final document was signed by the Evaluator, Mr. Josiah Munyua and handed over to the Chairman of Council.

b) 2019 / 2020 Performance Contracting

The FY 2019/2020 Performance Contract (PC) was negotiated on 20th September, 2019, and vetted on 27th September, 2019 in Kisumu. The chair of Council and the Vice Chancellor led the UOE team. The PC was subsequently cascaded downwards for implementation and reporting. The PC implementation process went on smoothly until the abrupt closure of the University on 16th March, 2020. The University has remained focused on implementing performance contracting as a way to accomplish targets set out in our strategic plan.

2.5 Outreach and Extension Services

The University of Eldoret is committed as part of her core mandate 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 Center and various schools, the university is involved in several research extension and outreach activities with the aim of building communities' capacity and transferring technologies relevant for the improvement of community livelihoods. 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 in general. To deliver on this mandate, the University carried out the following extension and outreach activities:

i) Farmers' Training

In the 2019/2020 financial year, a number of short courses were implemented by the OISC as outlined below:

***a)* Livestock and Dairy Production Training**

The trainings in '**Dairy Production and Management**' took place on Thursday and Friday, the 29th and 30th August, 2019. Dairy production was prioritized because Uasin Gishu has the potential for intensive dairy farming. The training

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workshop focused on introduction to breeds, calf rearing and management; feeds and feed formulation and feeding; and diseases control. This was facilitated by expertise from the Department of Animal Science in the School of Agriculture and Biotechnology.

b) **Horticultural Production**

The training was carried out on Wednesday, the 18th and 19th of December, 2019 on a gap identified by farmers in a previous interaction due to favorable soil and climatic conditions for horticultural production which would help for diversification and the growing of high value crops for income generation. The training workshop attended by **22** farmers was facilitated by expertise from the Departments of Seed, Crop and Horticultural Sciences and Soil Science both in the School of Agriculture and Biotechnology. The farmers admitted to have learned a lot and vouched to switch from their conventional farming systems to modern systems for profitability.

ii) **Farmers training during the Agribusiness Trade Fair event**

The theme for 2019 trade fair was 'Enhancing Food Security through Technology and Trade in Agriculture for National Growth'. The training session targeted farmers, youth and the university students interested in various agribusiness value chains. The trainings took place on 12th, 13th, and 14th September 2019. Majority of the farmers trained were from Uasin Gishu, Nandi and Elgeyo Marakwet, Kakamega, Bungoma and Trans Nzoia counties. The intense hands-on trainings on good agricultural practices (GAPs) in livestock, horticulture, soil, and fertilizer use were organized to supplement the various exhibitions that were simultaneously being showcased by the various stakeholders in the agribusiness trade fair.

iii) **Business to Business Linkages Workshop**

During the 'Business to Business (B2B) linkages forum' inputs, technology, and service providers created mutual relationships through networking with farmers, youth, producer groups, and other relevant stakeholders. The workshop held on Thursday, 5th September 2019, was attended by a

Figure 17: Group of participants for the B2B Forum at the OISC

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total of 62 participants including 14 Exhibitors and 48 farmers participated in the activity. The farmers have in the past been trained on production and when they produce they are left hanging with no idea on how to dispose of their produce. This forum was organized to link farmers to produce buyers, regulators, service providers and financial institutions.

iv) **Uasin-Gishu Irrigation Acceleration Platform (UG-IAP) Stakeholders Forum;**
This is an initiative of the Smart Water Agriculture Project to contribute to improved livelihoods among Small and Medium Enterprise farmers in Uasin Gishu County through the promotion of Smart Water Solutions. To achieve this, all stakeholders in the Irrigation value chain are brought together via the OISC to discuss issues on improving this value chain. The stakeholders' forum was held on the 13th August, 2019 at the University of Eldoret, Outreach Centre. Farmers, agricultural-based CBO's, technology providers (irrigation), service providers, financial institutions and market actors attended the forum.

v) **World Youth Skills Day**
The University of Eldoret as a UNESCO-UNEVOC center joined the global celebrations to mark the World Youth Skills Day (WYSD) on 15th July, 2019 in recognition and promotion of skills to raise awareness regarding unemployment and under-employment in societies across the world. The celebration, brought together students from different schools show casing their various skills and artifacts. The UN, UNESCO and UNEVOC network found out that young people are almost three times more likely to be unemployed than adults, and continuously face a mirage of challenges in their quest to enhance labor market inequalities. The exhibitions made during the celebration were shared with other centers worldwide through the UNESCO-UNEVOC international center headquarters in Bonn, Germany. The pictures below depicts some of the exhibitors.

vi) **Climate Yetu Potato Sensitization and Training**
This event was organized as part of the Coastal Resilience and Improving Services for Potato Production in Kenya (CRISPP) project in partnership with the Outreach Centre on 26th Jan, 2019. The *CRISPP's* objective is to improve

Figure 18: Participants attending the Climate Yetu event at the OISC

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the use of climate information in business decisions in Kenya's potato sector in order to increase resilience to climate impacts. CRISPP is part of the DFID1-funded *Weather and Climate Services for Africa* (WISER) programme, whose overall mission is to make a step change in the quality, accessibility and use of weather and climate information services at all levels of decision making for sustainable development in Africa. In East Africa, the programme aims to improve the quality and relevance of weather and climate information and support its uptake and use.

vii) Tropical Field Course

The University's Outreach and International Student's Centre, tropical field course dubbed ***'Integrated Project Agro- and Ecosystems Engineering*** between **14th and 25th October, 2019** at the University of Eldoret. The course which is funded by VLIR under the Project **'Research-based education for sustainable rural development'** is carried out in collaboration with three Universities namely; University of Eldoret (UOE), The Eidgenössische Technologische Universität (ETH) Switzerland and KU Leuven, Belgium (KUL). In a two week programme, students study tropical agro-ecosystems and come up with strategies of solving problems identified under the supervision and guidance of academic staff from the four institutions.

***viii)* The Farmers' Field Days**

As part of the performance contract, the University purposed to carry out two field days during the financial year. This was scheduled within the third quarter of the financial year. The following activities were carried out:

a) World Food Day Celebrations

The World Food Day, was marked on the 16th October to declare commitment to eradicate worldwide hunger from our lifetime. The theme for 2019 celebrations was "**Our Actions Are Our Future, Healthy Diets for A Zero Hunger World**" and in Uasin Gishu, the celebrations were carried out at Megun Ward, Kapseret Sub-County on Mr. Lelei's Farm and attended by over 2000 farmers with exhibitions from 22 stakeholders. Some of the aspects emphasized were diversified agriculture, value addition, marketing healthy diets and active lifestyles.

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b) Field Day Held in Soy Sub-County, Uasin Gishu County

There has been growing concern among farmers over diminishing returns from farms, especially maize production. This then begged the question of what the soil holds. The Outreach Centre in collaboration with the Department of Soil Science organized a sensitization training through a field day **29th February 2020** to demonstrate to farmers how to sample soils for nutrient analysis to ensure farmers apply fertilizers pegged on the recommendations from these analyses. The event that took place at a local Cooperative headquarters named Mateeny Farmers' Cooperative and attracted a total of 58 farmers. Training and field practical sessions were used in the content delivery.

Figure 19: Plenary sessions training on Soil Sampling Techniques by the Laboratory technician-Ms. Chebet Arusei

***ix)* Eldoret 2020 ASK Show; March 4th to 7th 2020**

The 2020 Eldoret ASK show whose theme was *'Promoting Innovation and Technology in Agriculture and Trade'* took place from 4th-7th March, 2020. The University exhibited a variety of products in line with research and innovation, which proved central in marketing the University during the Show. The stand attracted several show goers. The University registered to show case their prowess in 5 competitive class categories and managed to obtain first position in the following: The Best University Stand, The Best Stand in Research

Figure 20: The Chief Guest H.E Hon. Peter Munya, the Agriculture Cabinet Secretary and the Governor Uasin Gishu County H.E Hon. Jackson Mandago awarded the trophies to UOE during the prize giving ceremony

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and Development and The Champion: Ayrshire Heifer. In the second category, the University won The Best Stand in Youth Activities, Empowerment and Capacity Building and The Best Stand in Interpretation of the Show Theme

x) 2019 Agribusiness Trade Fair

The University successfully hosted the 14th Annual Agribusiness Trade Fair from 12th to 14th September, 2019 at the Sports Pavilion grounds, Main Campus. The fair's theme customized to be in line with the Government's key priorities was "*Enhancing Food Security through Technology and Trade in Agriculture for National Growth*". The fair is part of the University's 2019/2020 FY PC contributing towards the achievement of the "Big Four" agenda and was hosted at a cost of Kshs.**5,079,410**. The fair was sponsored by ten (10) companies/institutions and with 54 companies exhibited to show case their products and innovations. The event aimed at building capacity of farmers, networking as well as enhancing food production. A total of 31,455 farmers attended the fair with 811 trained on dairy production and management, Irish potato production and management, and avocado production and management during the fair.

2.6 Resource Mobilization and Strategic Initiatives

The University's resource mobilization activities during the 2019/2020 financial year aimed at bridging the financial gap created by the dwindling exchequer funds. The University has come up with a new approach of forging new collaborations targeted at coming up with tangible joint project proposals in areas of common interest.

i) Development Projects

A delegation from University of Eldoret visited Israeli Embassy, Kenya Forest Service (KFS), the National Land Commission, and Kenya Forestry Research Institute (KEFRI) late 2019. The main outcomes of this visit was an accelerated implementation of MOU with KFS which will lead to modernization of the tree nursery at UOE for enhanced production of about 4 million seedlings aimed at achieving the Vision 2020 10% national forest cover. This could potentially be a major source of revenue for the University aside from increased outreach. The agreement lead to the adoption of Kessup Forest Block, Iten by UOE. These activities are will be implement under the MOU in the coming financial year.

ii) Upgrading University Farm with support of Israeli Embassy

The University visited the Israeli Embassy and met the Ambassador. The engagements were fruitful and areas of collaboration were identified to be followed in a phased manner in line with the government directives.

Figure 21: UOE Team poses for a photo with the Israeli Ambassador at the Israeli Embassy

The consultant Mr. Okotch Mondoh visited the institution on invitation of the University, as a follow up, to discuss the logistics of upgrading the institution's farm (picture below). The project is intended to make the farm economically sustainable, raise funds for the University and provide enough milk for value addition and ensure the Milk Cooling Plant is fully operational.

iii) The University Endowment Fund Trust

This financial year, considerable work was done to mobilize staff, students and alumni to support and take ownership of the Fund. The Board of Trustees have been identified and registration of the Deed is ongoing. The Endowment Fund Account is active and voluntary staff contributions are being deducted on a monthly basis. The Launch of the Fund will be done as soon as things normalizes from the COVID-19 pandemic.

2.7 Capital Projects and Maintenance of Physical Infrastructure

The University has continued to provide conducive learning, working and living environments by developing and maintaining appropriate infrastructure. The implementation of this strategic objective was achieved through several activities under six 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.

a) Enhancement of Security and Safety

During the year under review, three activities were undertaken.

i) Perimeter Phase III was completed and handed over.

ii) Perimeter Phase IV progressed from 200 m to 800 m of constructed wall

iii) Expansion of access lane from the Main Gate to Administration Block by creating a dual carriage road commenced and progressed to 80% completion

Figure 22: Perimeter Wall

b) Provide Conducive Teaching and Learning Environment

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

i) The proposed Schools of Economics and Business Management Science Complex, had stalled at about 75% completion due too inadequate budgetary allocation, resumed in June and work is progressing well and is likely to be ready for occupation by end of August 2020. This will provide additional lecture space of about 3,000m^2, which will greatly post the university's post-covid-19 recovery program.

Figure 23: Proposed Schools of Economics and Business & Management Sciences

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ii) During the year under review, the University progressed the construction of the proposed School of Education Amphitheatre, with a seating capacity of 1,000 people. Work on this project, which commenced in mid-June 2019, had progressed well until March 2020 but were disrupted by outbreak of Covid-19 pandemic, which caused the contractor demobilize and close the site.

Figure 24: School of Education Amphitheatre

iii) More than 75% of the University's programs are science-based. The university started the process of renovating existing laboratories as it pursues the construction of a modern science complex. During the year under review, the University embarked on refurbishing 4No. 844 Laboratories at the old site. This work is still on-going.

c) Provide Conducive Working Environment

Both academic and administrative staff require good working environment in order to deliver on their mandates. Besides, the expected office space from the Schools of Economics and Business Management Sciences Complex. Additional office space has been created by converting the old registrars' offices (at Admin Block A) to modern offices to host the Directorate of Strategic Planning and Performance Contracting.

d) Promotion of Students' Welfare

Students' welfare is paramount to good learning as well as stability of the University. Several activities were undertaken during the year under review in effort to promote students' welfare. These include:

i) The Eatery at the Students' Centre was not only small but was in a dilapidated state. The University refurbish it into a modern eatery under repairs and maintenance of buildings. It is projected that the refurbished Eatery will be ready by end of August 2020.

ii) The wet areas in the students' hostels have not been replaced since 1984. Renovations of Hostels ablutions, including replacement of tiles, toilet and

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basins, paint works in four out of six hostel blocks (A-F) were finalized and materials for completing the rest is on site.

iii) The 6 No. Common Rooms at the Hostels, which provide recreational space for the students (TV and indoor games) needed some repairs. The replacement of the PVC tiles with terrazzo flooring was done. Materials for painting and fixing broken windows and doors were procured and repairs will be completed 2020/2021 FY.

iv) During a Quality Audit of the University, the CUE recommended that the University creates more space for counselling rooms at the Dean of Students Office was therefore refurbishments resulting into 4No. Additional counselling rooms and additional washroom facilities, including one for PWDs.

e) Expansion of utilities and services infrastructure

i) The University has increased its water storage capacity by procuring 2No. 10,000 litre tanks to be installed at the Old Site.

ii) To enhance water supply to meet the growing demand for water, the Estates department has started the process of dredging and repairing one of the boreholes at the old site. Once this is completed, the water from this borehole will be pumped into the recently acquired elevated tanks and supplied by gravity to be used in the farm and neighbouring buildings.

iii) The University is implementing some low-cost capital projects such as expansion of the mushroom production unit and refurbishment of ablution facilities at the pavilion, among others. These projects require blocks as the main construction material. In addition, the University is also paving the walkways and internal roads using cabro tiles. To cost-effectively implement these continuous projects, the University invested in procuring an automatic block making machine capable of producing blocks, slabs and cabro tiles. The delivery of the machine delayed due to the outbreak of COVID 19.

iv) To facilitate bulk purchases so as to benefit from economy of scale, the University requires adequate storage facilities. Approval to procure 2No. Forty-foot containers was obtained for this purpose. However, after tendering it was realized that the approved budget could only support procurement of one container. The procurement for this container is on-going (delayed by the Covid-19 pandemic) and the base for the container has been constructed.

f) Maintain clean and sustainable environment

During the financial year, the University undertook several maintenance works that included: a) unblocking drains b) clearing grass and trimming of hedges, c)

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construction of rumps between Kitchen 1 and Hostels, d) replacing tiles in the library and CCTV control rooms, and e) installing smoke exhauster hoods in Hotel Academia Kitchens and f) repairs works and preventive maintenance on several buildings including tiles at the library, painting the library, painting of 2km of perimeter fence and the gate and repairs of several broken pavements.

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.

3.1 Staffing and Staff Ethnic Distribution

The total number of staff in the University both academic and non-academic now stands at one thousand two hundred and eighteen 1218 (1275), a decrease of 4.47% compared to the 2018/2019FY. The teaching staff are three hundred and forty-eight 348 (346) while non-teaching staff are eight hundred and seventy 870 (929), representing an increase of 0.58% in academic staff and a reduction of 6.35% in non-teaching staff (see Fig 27). The terms of Service of staff vary from Permanent, Contract, Temporary and those on secondment. The marginal decrease in staff numbers in 2019/2020 FY compared to 2018/2019 is due to management efforts to reverse the current academic to non-academic staff ratio of 39:61. 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. To further improve the staff ratio, management is considering out sourcing of non-core activities in 2020/2021 FY.

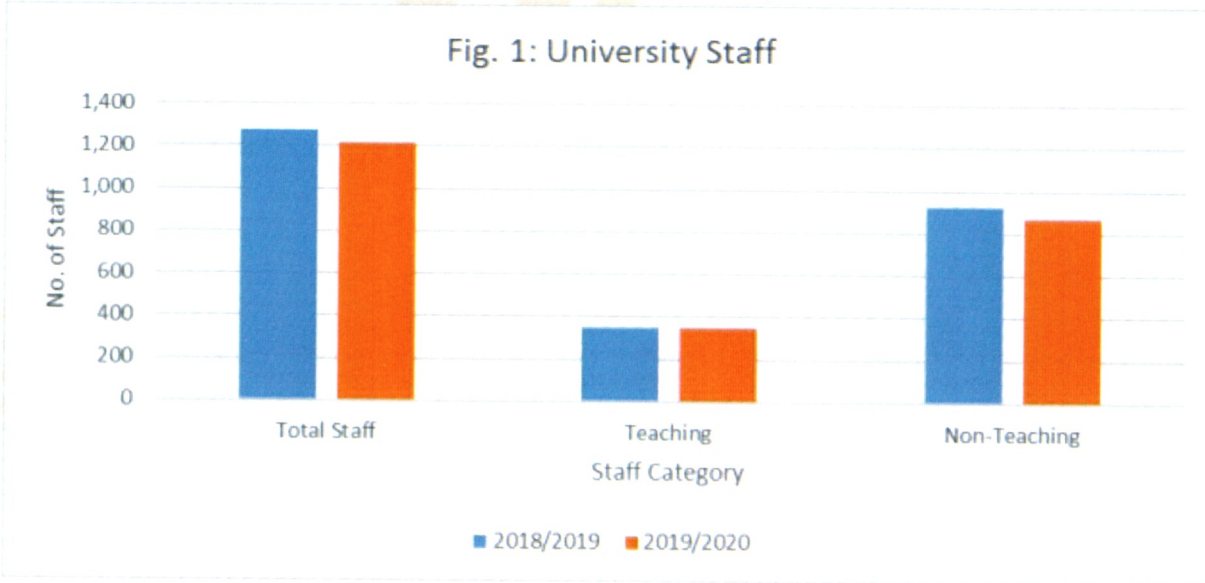

Figure 25: University Staff

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 28 shows the percentage representation of the staff in the University. It is clear from the data that the university has ensured

regional balance in employment. The university staff are distributed across thirty-nine of the forty-seven counties in Kenya. This indicates an aggregate regional representation of 82.98% across the Republic. However, the data shows that 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. During the recruitment of staff, the University ensures regional and ethnic balance is adhered to as required by the Constitution. Similarly, gender and people living with disability are given priority.

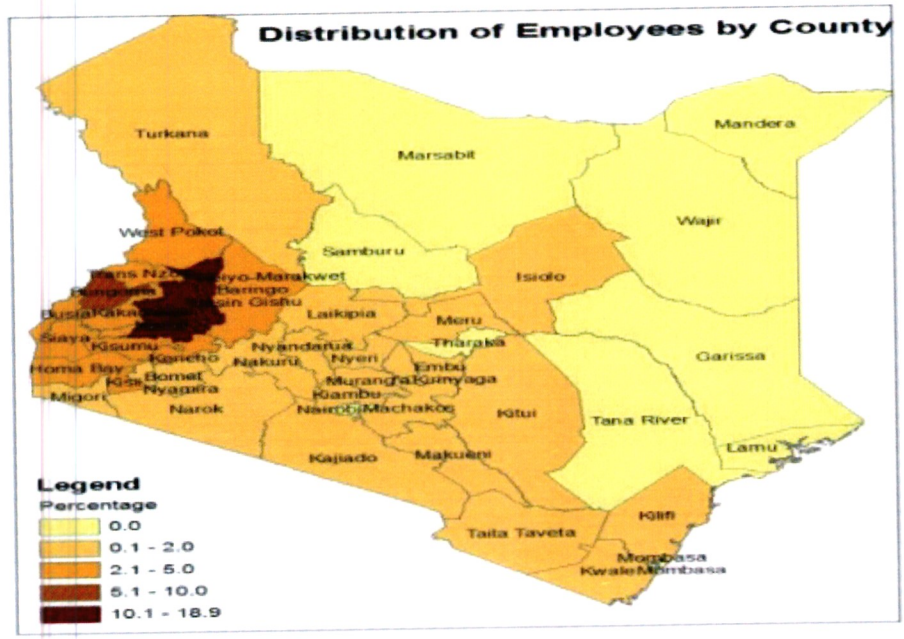

Figure 26: Staff distribution per region

The distribution of staff per tribe is also analysed. The bulk of the staff (47%) come from three communities of Nandis, Luhyas and Keiyo while other tribes' makeup the remaining 53%. This shows cultural diversity at the University and a balanced establishment with a national and tribal outlook. The University will continue to comply with Articles 10 and 232 of the constitution on National Values and Principles of Governance.

3.1.2 Academic staff

During the year, there was a modest increase in academic staff following a need to improve quality of teaching and research output as shown in Figure 29. The

figure also shows a marginal increase in the number of associate professors (9.68%), senior lecturers (12.82%) and lecturers (11.59%). This increase is due to promotions and recruitment, especially in support of the school of engineering. This resulted in the schools' programmes being fully accredited by the Engineers Board of Kenya (EBK). On the other hand, the number of professors remained unchanged while the number of Tutorial Fellows and Graduate Assistants decline by 7.14% and 27.59% respectively arising from promotion to lecturer grade.

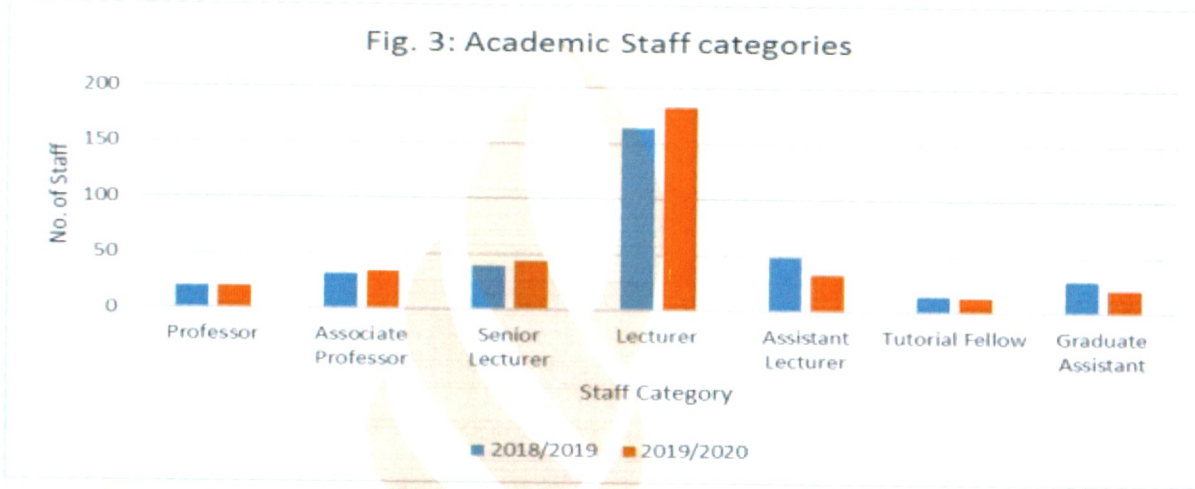

Figure 27: Academic Staff Distribution

3.1.3 Administrative Staff

The number of administrative staff declined by 6.35% in 2019/2020 compared to the previous year. This has been occasioned by the current freeze in employment by the government and staff retirement. Besides, the University management has embarked on measures to reverse the ratio of academic to non-academic staff, currently at 39:61. Figure 30 indicates a drop in the number of Junior staff by 9.33%.

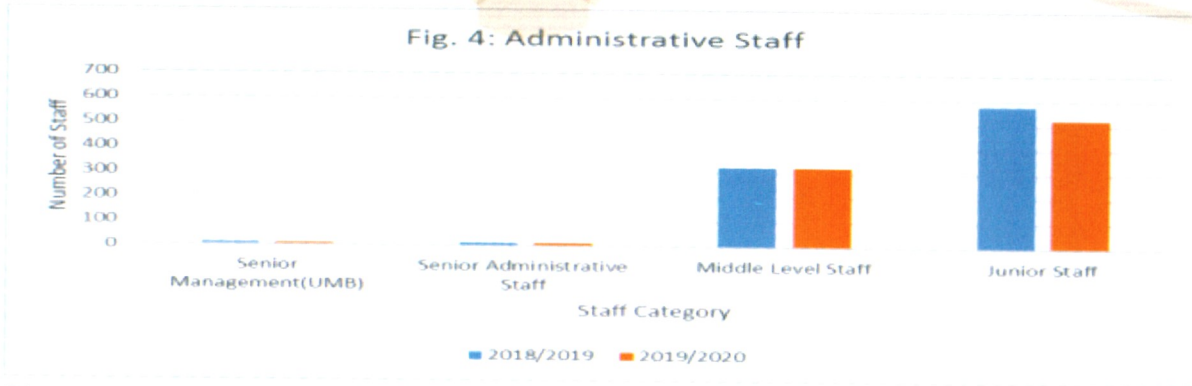

Figure 28: Administrative Staff

3.2 Staff Recruitment

During the FY 2019/2020, the University facilitated recruitment of both academic and non-academic staff distributed in various schools and departments across the University. The University advertised externally, to fill thirteen (13) positions as listed in the Table 10. The positions of Registrar-Administration, Deputy Chief Internal Auditor and Deputy University Librarian have not yet been filled. Due to suspension of the CUE criteria for recruitment and promotion of Lecturers, the three positions have also not been filled. However, the positions of Senior Assistant Registrar (HR) and Assistant Nursing Officer were replaced through competitive interviews during the 2019/2020 financial year. The positions of Laboratory Technologists were Re-advertised to replace retired technologist.

Table 10: Positions Advertised

S/No.	Position	No. of Positions	Remarks
1	Registrar-Administration	1	Re-Advertisement
2	Finance Officer	1	Recruitment process ongoing
2	Deputy Chief Internal Auditor	1	Re-Advertisement
3	Deputy University Librarian	1	Re-Advertisement
4	Senior Assistant Registrar(HR)	1	Position filled
5	Lecturer	3	Pending. CUE criteria is suspended
6	Assistant Nursing Officer	1	Position Filled
7	Laboratory Technologist	5	Re-Advertised

However, the University may be unable to fill the positions due to financial constraints and the suspension of recruitment by the government.

3.3 Staff Reviews and Promotions

In an effort to promote staff, the University advertised various positions internally. The positions included; secretaries, head of departments and library staff. University's request for approval from the ministry to undertake promotions and staff reviews was not approved due to a high personnel emoluments (PE)ratio in the budget which currently account for over 70% of the

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University total budget. This has affected staff morale and their career progression.

3.4 Staff Departures

During the period, some members of staff exited the University through separation in the form of resignation to pursue other personal interests. During the year, two (2) non-teaching staff resigned while twenty-two (22) staff are expected to retire, having attained the mandatory retirement age as per their cadre. However, the University also regrettably lost three (3) staff through deaths.

3.5 Staff on Study Leave and Leave of Absence

3.5.1 Study Leave

To facilitate training, staff normally take study leave so as to concentrate on their studies in various institutions within and outside Kenya. In the financial year under review, seventeen (17) members of staff from various schools were on study leave (Fig 5). They are on study leave on different programmes; fifteen (15) are pursuing Doctor of Philosophy (PhD); and two (2) Master's Degree: fourteen (14) male and three (3) female.

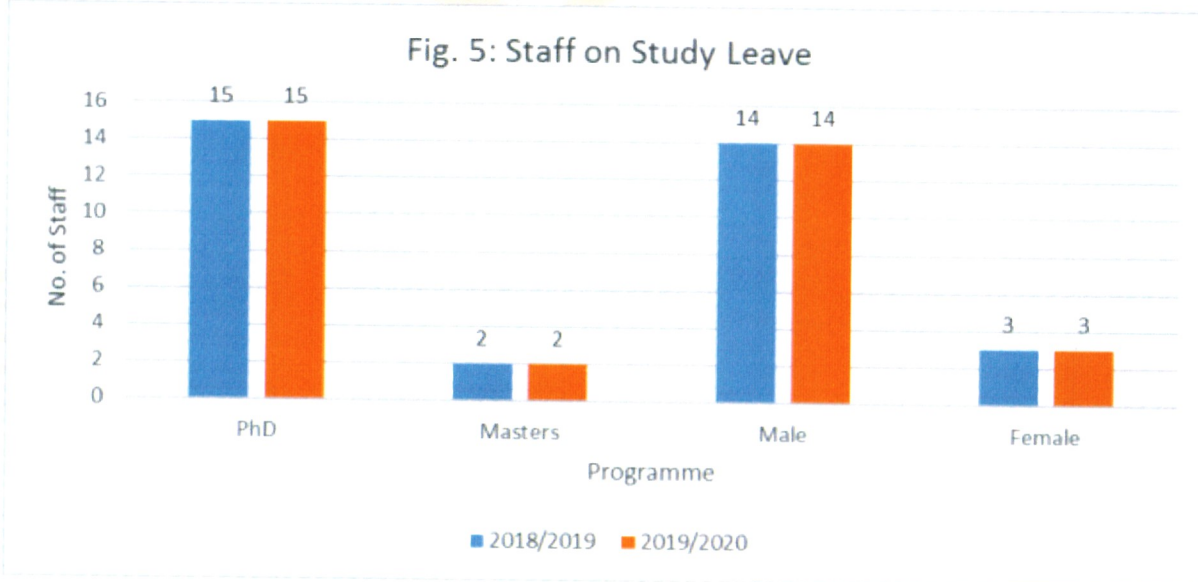

Figure 29: Staff on Study Leave

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3.5.2 Leave of Absence

Similarly, in the 2019/2020 FY, 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 ranges between two (2) years and three (3) years renewable once. The two types of leave are granted in line with the University policy of staff training and development. The policy provides the structure for staff capacity development within the University.

3.6 Staff Disciplinary Cases

During the financial year under review, the staff disciplinary a total of sixteen cases were handled. The Chairman of Council had Eleven (11) staff appeal cases in Grade 2 – 4 heard and determined, while five (5) of the other cases were concluded without appeals. The University is committed to enhancing staff discipline for improved performance and service delivery.

3.7 Staff Appraisal

In the FY 2019/2020, staff appraisal was affected by the COVID-19 pandemic. The University is however making arrangements to appraise the staff. The appraisal is usually analysed to generate a report that will inform decision making, relating to staff performance rating, training needs and future plans.

3.8 Industrial Relations

In the reporting period, the University continued to engage constructively with staff Unions on staff welfare matters. The University received **Kshs 253.4 million** to pay arrears for the National 2017 2021 CBA. The University paid **Kshs 158.04 million** in arrears covering July 2017 to June 2020 based on guidelines from Salaries and Remuneration Commission (SRC) in consultation with the union under the local implementation committee. The University was promised a further **Kshs.84.47 million** to support the implementation of the 2017 2021 CBA in the 2020/2021 budget. To ensure harmonious industrial relations and non-disruption of operations of the University, efforts were made to ensure regular consultative meetings were held with unions.

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3.9 Staff Training

During the period under review, the University facilitated staff training as part of capacity building. This is aimed at improving service delivery and retention of staff as envisaged in the 2019-2024 strategic plan.

i) Effective service delivery training

The University organized training on effective service delivery for heads of department/section, Deans and Directors. This was facilitated by the Kenya School of Government (KSG) attended by a total of seventy-five (75) members of staff.

ii) Academic Program self-assessment training by CUE

The training targeted members of Management, Deans, Directors and heads of department. This was facilitated by the Commission for University Education (CUE) on Quality Assurance Self-Assessment and Legal Framework. This was attended by a total of eighty (80) staff. This training was geared towards improving quality of our programs which touches on our main mandate.

iii) ISMS training

During the period, three (3) members of staff were also trained on implementation of Information Security Management Systems (ISMS) standard.

vi) ISO Quality Auditors training

The University also facilitated two Lead ISO quality auditors to attend the 2nd National Forum for internal auditors of QMS. This is to enable the University strength quality service improvement across functional areas to ensure customer satisfaction.

(vi) Continuous Professional Development

Several staff have been facilitated to undergo continuous professional development (CPD) training in their respective areas. The University is continuous to look at the staff training needs and organize relevant trainings as part of capacity building.

Other trainings undertaken within the University include ERP training, induction on; University policies and regulations; human resource management; ISO Quality Management Systems; retirement planning among others. One

major achievement by the University was the training needs assessment (TNA) which led to the development of a training calendar.

3.10 Internship

The Government, under the Public Service Internship programme recruits and seconds interns to various MDAs. The University, during the 2019/2020FY received nineteen (19) interns. The interns were placed in various departments following their career aspirations and academic qualifications, and staffing needs in those departments. The program is in line with the various presidential directives on performance contracting. The University has placed capacity assessment with the PSC for deployment of more interns in the 2020/2021 FY.

3.11 Outsourcing of Cleaning Services

In the FY 2019/2020, we outsourced provision of Cleaning Services for Main Campus, Town Campus and Nairobi Liaison Office from various service providers. The services of the three companies were procured are required to handle Cleaning and Fumigation Services. Their services were procured to improve efficiency in service delivery and to allow the University to concentrate on its core mandate. Similarly, a service provider was outsourced to provide sanitary disposal services in Main Campus and Town Campus. This has improved cleanliness and reduced on non-contracted employees engaged.

3.12 Transfer of Motor Vehicles

During the FY 2019/2020, the University had a fleet of 64 motor vehicles and motorcycles. The University is planning in 2020/2021 FY to dispose off seventeen (17) vehicles which are currently not in use and the proceeds used to acquire a new vehicle. The University has consistently tightened vehicle operating expenses and has such, we are seeing reduction in fuel expenses through prudent management using the card control system and closely monitoring vehicle maintenance as shown in table 11 below.

Year	Fuel Expense (KShs)	Repairs & Maintenance (KShs)
2018/2019	12,473,823	1,140,274
2019/2020	5,530,694	1,362,334.76

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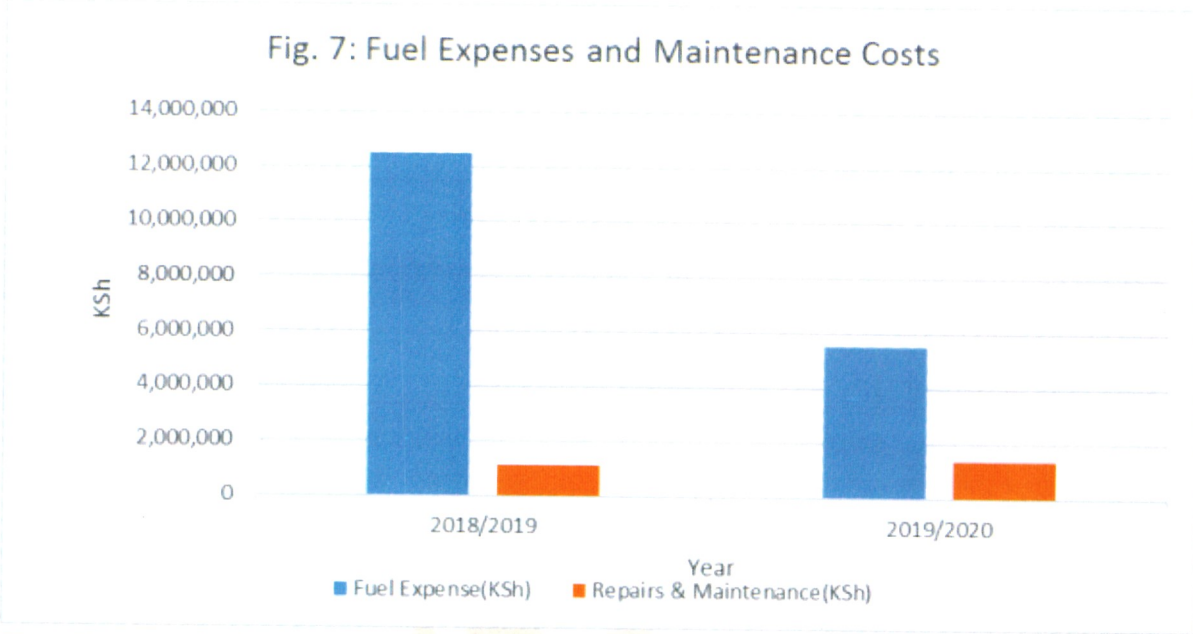


The Figure 30 shows that fuel expenses decreased significantly in 2019/2020 compared to the 2018/2019 FY. This decrease maybe attributed to the closure of the University on 16th March, 2020 due to COVID-19 pandemic and controls instituted in fuelling.

3.13 Accommodation Facilities

The University operates sixteen (16) on-campus hostels which were partially occupied during the academic year 2019/2020. This is attributed to low number of 1st year student's in-take permitted to reside in the hostels and the poor conditions. The University accommodated 1,498 first year students and also provides accommodation to other needy students based of available vacancies. In this regard, we witnessed a marginal increase in the occupancy rate of 3.45%, from 1448 in 2018/2019FY to 1498 in the 2019/2020FY. The University embarked on repairs, renovations and maintenance program to modernize and decongest the hostel facility to make it more attractive to the students and in compliance with Ministry of Health guidance. The modernization of the Hostels will see the occupancy rates increase and subsequently boost the University revenues. A part from dilapidated hostel facilities, issues of cleanness was a concern to students. In an effort to improve cleanness, the University Management, following approval by the Council, outsourced and contracted a service provider to clean the hostels with effect from 3rd February, 2020. This move is expected to improve efficiency and cleanness and significantly reduce the personnel costs and assist the University in achieving its core mandate.

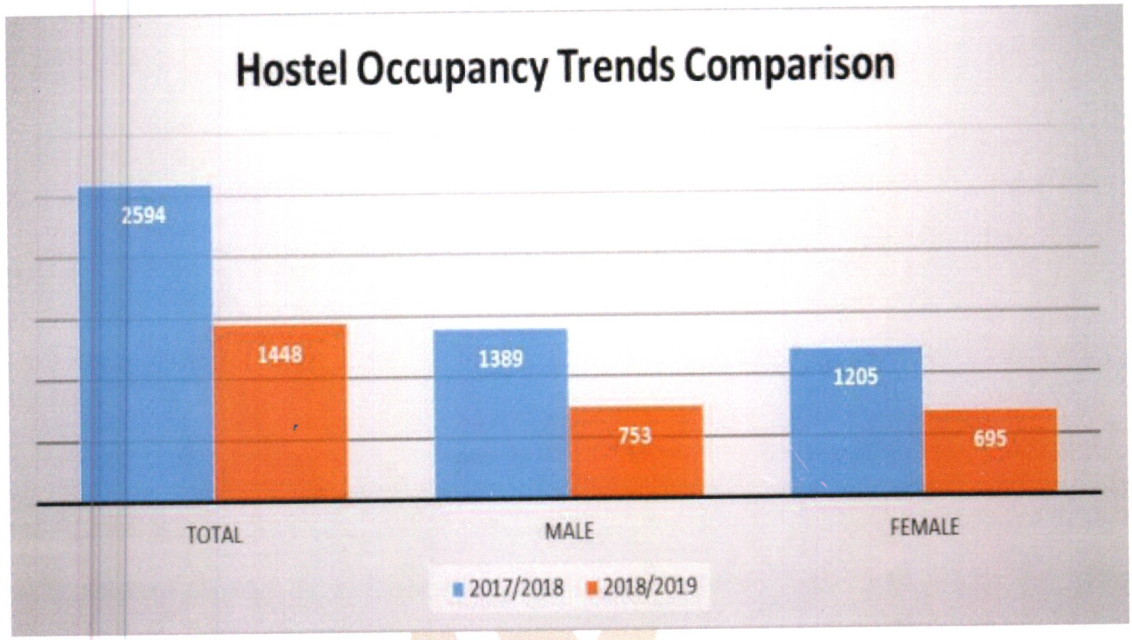
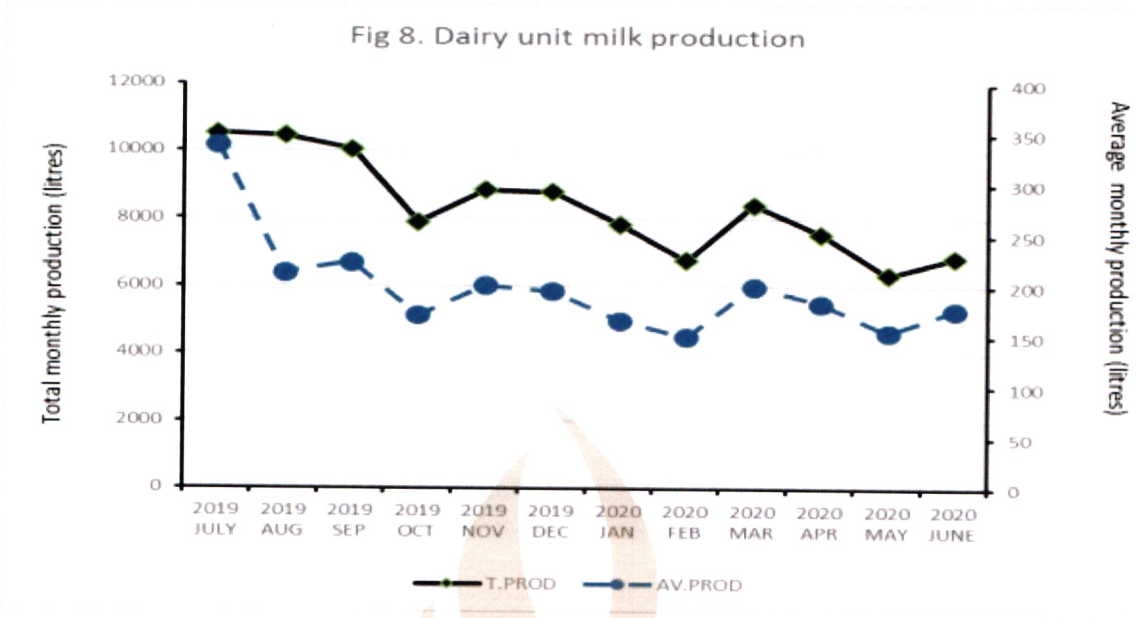


Figure 31: Students' Hostels and occupancy

It is proposed that postgraduate hostel(s) is established to accommodate the increasing number of international students at market rates as a ready source of income.

3.14 Farm Activities

The University has land coverage of about 1045 acres. The farm uses about 43% of this i.e. 460 acres for crop and livestock production. The University farm assist students doing research and the generation of income for the University. Fig. 8 shows the performance of the Dairy Unit during the reporting period. The unit recorded a decline in performance, which may be attributed to adverse weather conditions and outbreak of foot and mouth disease (FMD). However, in aggregate terms, as shown in Figure 32, the Dairy unit performed better in the 2019/2020FY compared to the previous year.



In the financial year under consideration Maize took 142 acres of land size compared to 129 acres in the previous year. Wheat is expected to cover 150 acres compared to 139acres in the previous year. The farm also had stock of wheat (146bags), wheat straw (1500 bales), Maize (325 bags), Cattle (122) and Pigs (20).

3.14.1 Farm Performance

Figure 33 below presents a summary of the performance of the farm for the period 2018/2019 and 2019/2020. In the period under review, the performance of the Farm improved registering a surplus. This may be attributed to improved performance in the Dairy section and other incomes generated by the Farm. As the division continues with the reorganization of the farm, and with the setting up of an IGU Directorate, the performance of the Farm is expected to improve further.

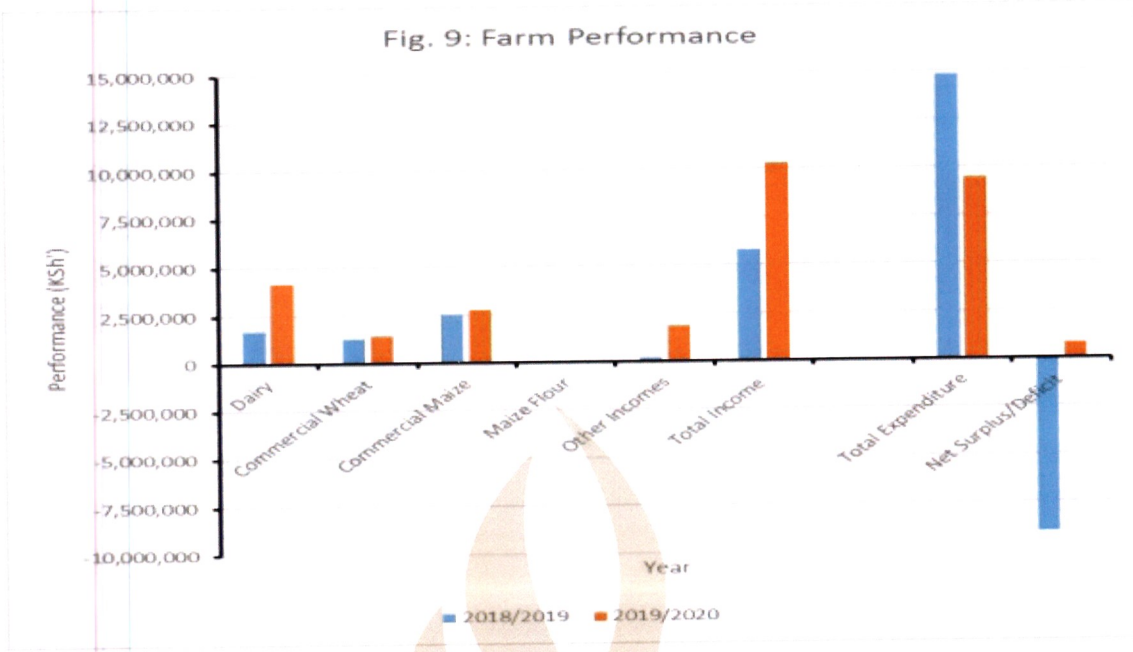


Fig 34. A field of maize crop

Table 12: The summarized comparative income statement for the farm.

PARTICULARS	2018/2019	2019/2020
INCOME	**KSh'**	**KSh'**
Dairy	1,700,425	4,173,900
Commercial Wheat	1,314,000	1,456,000
Commercial Maize	2,563,000	2,764,800
Maize Flour	0	19,750

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Other Incomes	229,650	1,857,750
Total Income	**5,807,075**	**10,272,200**
Total Expenditure	**14,844,945**	**9,482,610**
Net Surplus/Deficit	**(9,037,870)**	**789,590**

3.15 Insect Vector and Rodent Control

During the period, the University facilitated the signing of an MOU with Moi Teaching and Referral Hospital for safe disposal of clinical wastes through the MTRH approved incinerator. As part of fostering a safe University environment, we organized Health Education on public health standards for landlords in the University neighborhood. An inspection of raw food at both Guesthouse and Main Kitchen was carried out during the closure and appropriate action were undertaken based on recommendations.

3.16 Health Clinic Services

During the 2019/2020 FY, the Electronic Medical Records (EMR) System was implemented and currently has a resultant utilization rate of over 80%. Our laboratory services was registered by the Regulatory Board and a registration certificate issued thus boosting the status of the University Clinic. In an effort to support the Government agenda on Universal Health, we reviewed the Universal Health Coverage (UHC) framework. The structure outlines guidelines which include addressing the Non-Communicable Diseases (NCDs) and integration of health services delivery with need/target based, affordable and most impactful interventions/programs or activities. All staff and students with special chronic medical conditions have therefore been requested to submit their details for facilitation of care. To address the challenges facing adolescent and youth, we introduced the Youth and Adolescents Health friendly services. This is critically important due to the large number of young students the University is dealing with. The University has applied for upgrading of the Health Clinic, to enable it handle increased number of patients. The Medical Board visited the facility during the 2nd quarter of 2019/2020 for assessment. The team facilitated the release of the MFL code, and the University is awaiting response.

The introduction of ERP system has made the services to be more efficient. This will be improved in the coming year such that critical reports and analyses can be obtained from the system. The University encourages the staff to attend Continuous Medical Education (CME) to strengthen their knowledge in emerging health sectors challenges.

4.0 CORPORATE SOCIAL RESPONSIBILITY STATEMENT

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. The University consciously impacts all aspects of society including economic, social and environmental in positive ways. CSR aims to boosts our brand, helps forge a stronger bond between employees and the university. 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 below activities;

(i) The University participated in the Kaptagat Integrated Conservation Program launch and tree planting occasion. The launch was for conversion and restoration of Kaptagat Forest water tower into a natural forest which took place on 26th June, 2020 at Sabor Forest Station. The theme was *"Panda Miti Boresha Maisha"*. The launch was organized by the Ministry of Environment and Forestry in partnership with other key stakeholders to undertake annual forest conservation motivated by the need to pursue sustainable development, environmental conservation and protection through the Kaptagat Integrated Forest Conservation Program. The program is seized of the initiative to convert the whole of Kaptagat Forest Tower into a pristine natural forest and restoration of all degraded areas. University of Eldoret was represented by Prof. Vincent Sudoi, Director of Research and Innovation (representing the Vice-Chancellor).

Figure 35: Tree Planting Activity at Kaptagat Forest

(ii) The University, through the School of Environmental Studies, conducted a three (3) weeks intensive course on Environmental Impact Assessment (EIA) and Environmental Audit (EA). The theme was *'Towards Attainment of Sustainable Development Goals in Our Countries'* and it began on 13th - 30th August 2019. The target participants include Government departments, County governments, companies, universities, corporations, NGOs, CBOs, other institutions and students.

Figure 36: EIA and EA Training

(iii) The University, through Family and Consumer Science Department organized and conducted an open day on 26th July, 2019. The Open Day themed 'Uncaged Creativity' allowed interaction and networking between the UoE students and stakeholders within their areas of specialization and increase visibility within the community.

Figure 37: Fashion & Apparel Design Students Displaying their Creativity

(b) COVID-19 CSR Response

(i) Donations

The University through its CSR Initiative (phase I) donated food stuffs, soap and face masks to the vulnerable communities to cushion them from the effects of COVID-19 pandemic. The food donations which were flagged off from the Uasin Gishu County Commissioner office on 30th April 2020 witnessed more than 300 vulnerable households in Kuinet, Kimumu, and Moiben Sub county as well 300 Boda-Boda riders benefit from the noble CSR Initiative course. The County Commissioner of Uasin Gishu Abdirisack Jaldesa thanked the University for the kind donation and highlighted that the University was the first learning institution to contribute to this noble course.

Figure 38: Vice-Chancellor and County commissioner flagging off the donations

ii) Department of Chemistry: Soap and Sanitizer Production

The University through the Department of Chemistry and Biochemistry, in response to COVID-19 Pandemic, engaged in the production of Soaps and Sanitizers. The materials have passed quality control testing and award of a permit was issued by Kenya Bureau of Standards and we have produced soap and hand sanitizers. The soap and sanitizers will be used by the University Community with some donated to vulnerable neighbouring community members.

(c) Neighboring Community

As part of integrating with the neighboring community and fulfilling our duty to our neighbors, the University was involved in the following activities;

(i) Handing Over of The 10,000 Litres Water Tank to UoE ECDE

The University donated a 10,000 litre water tank to University of Eldoret ECDE School on 19th June, 2020 as part of our CSR activity. The tank was received by the local MCA, the school management board members, School head teacher, representatives of PA, and representatives from the University. The team appreciated the tank donation which will be handy in facilitating the hand washing by the children, once the schools reopen, especially now when the country is fighting with the Corona Virus pandemic.

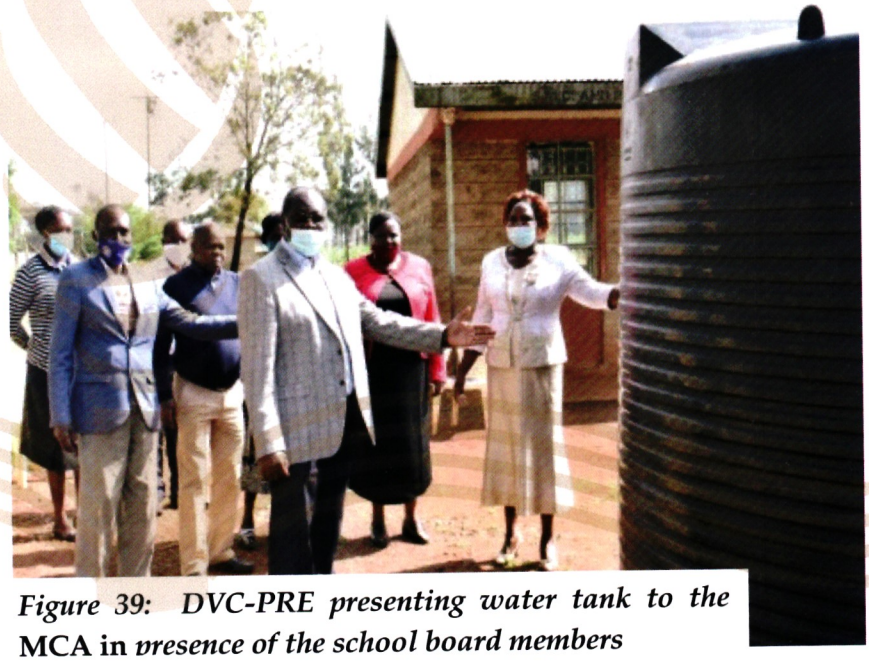

Figure 39: DVC-PRE presenting water tank to the MCA in presence of the school board members

(ii) School Visits / Career Fair/Prize Giving Day

School Visits

The university receives visitors including primary, secondary and colleges. They visit to get enlightened on different aspects of university education. In the 2019/2020 financial year, the university received **45 schools** with a total of **3134**

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students (1997 male students and 1137 female students). These pupils/students came from primary (9), secondary (34) and Colleges (2) respectively. The majority of the institutions came from Uasin Gishu (14), Kakamega (11) and Nandi (9) Counties. Nonetheless, a total of 9 counties visited the University. We use the opportunity to motivate the students to aspire to work hard and obtain university education. Figure –Shows the sections schools prefer to visit

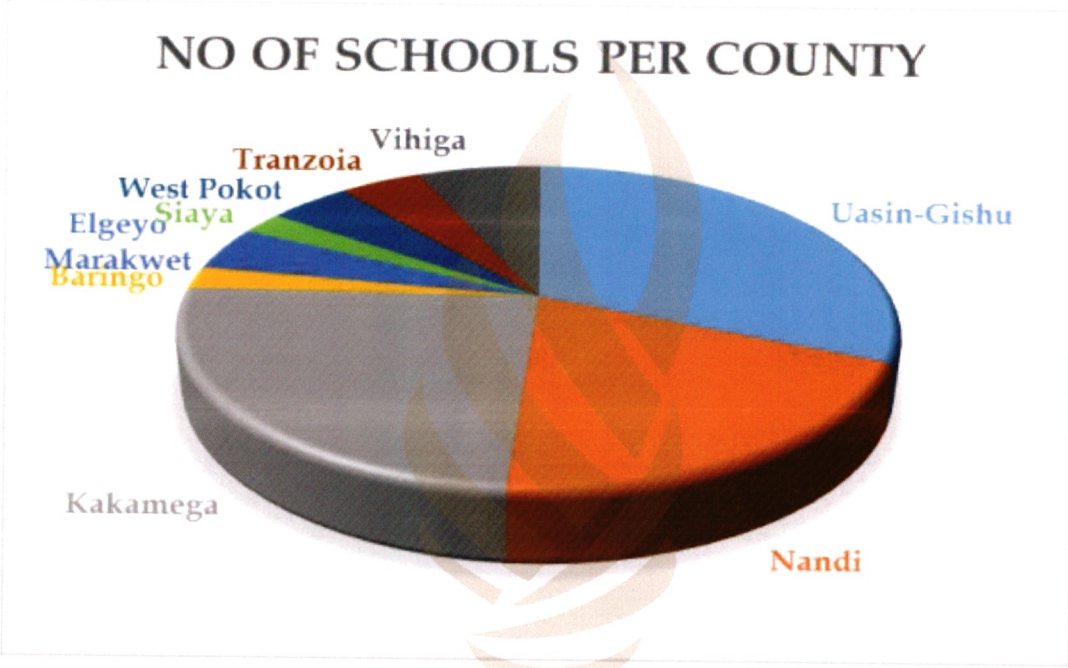

Figure 40a. Number of Schools per County that visited in 2019/2020FY

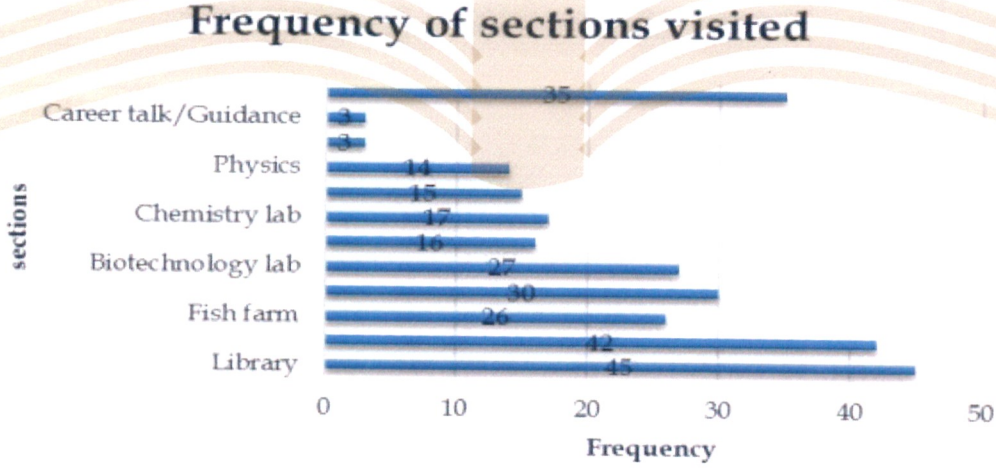

Figure 40b: Frequency of sections visited by school pupils

Career Fairs

The 2020 Career Fair-Bunyore Girls High School and St Peters Mumias Boys

The University participated in career fairs including at St Peters Mumias Boys and Bunyore Girls High School on 1st and 8th February 2020 respectively. The fairs brought together 14 secondary schools. They were enlightened on UOE academic programs, the uniqueness of UoE training programs and the benefits of CATS policy. The students were also guided on career choices, and encouraged to make UOE their University of choice.

Prize Giving Day

Bunyore Girls' High School Prize Giving Day

The University joined Bunyore Girls' High School during their Annual General Meeting/Prize giving day on 13th July 2019 to celebrate the fete achieved by their class of 2018 in their Kenya Certificate of Secondary Education. The Vice-Chancellor Prof. Teresa Akenga was the Chief Guest for the event. In her address to the Class of 2018, The Vice-Chancellor, who is also an Alumni of the School?

Figure 41: Prof. Akenga addressing Parents & Students at Annual General Meeting in Bunyore Girls'

congratulated the students on their exemplary performance and called upon them to become role models in whatever spheres of life that they will find themselves in. Prof. Akenga urged the students to bridge their challenges into success by practicing self-discipline, believe in themselves, partake in both curriculum and co-curriculum activities and become people who dream to do more within their surroundings. The Vice-Chancellor Prof. Akenga while awarding the best-performed students gave fifty thousand shillings (Kshs. 50,000/=) to support the needy student kitty.

(iii) Mentorship Programme

In the quest for the University to enhance capacity building and carry out its outreach activities, the University of Eldoret Young Scientist Kenya Mentors conducted a mentorship programme on 6th July 2019 at Chebara Boys High School in Kapsowar, Elgeyo Marakwet County. The Mentorship programme brought together schools within the country which are STEM compliant. The objective of the mentorship programme was dedicated towards encouraging young achievers in the high school level to pursue science oriented subjects critical in the achievement of the National Development Agenda and more so the government's Big Four Agenda. The Schools which were present during the mentorship programme were; Moi Kapsowar Girls, St Patrick's Iten, Chebara Boys, Kipsaos Boys, Sing'ore Girls, Cheblemit High School among others.

(d) Cross Country Championship

University of Eldoret 29th Cross Country Championship, was held on 26th October, 2019 at University of Eldoret sports pavilion. This attracted over 700 athletes who participated in various categories. The event is in the National calendar of Athletics Kenya (AK). University of Eldoret in partnership with other organizations sponsored the 29th Edition of the Annual Cross Country championship.

Figure 42: Participants at University of Eldoret 29th Cross Country **Championship**

(e) Annual Agribusiness Trade Fair

The University held the annual Agribusiness Trade Fair between, September 12th - 14th, 2019. Local and international organizations showcased technological innovation in agriculture and trained farmers in agriculture best practices. The University also conducted agricultural training forum for the County Executive

Commissioners (CECs) and County Officers (Cos) of North Rift Economic Bloc (NOREB) and Lake Region Economic Bloc (LREB).

Figure 43: Hon. Wycliffe Oparanya touring an experimental Barley Plot during the 8th Agribusiness fair

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

The University Outreach and International Students' Centre is recognized as a training and capacity building for the youth and farmers within and beyond the County of Uasin Gishu. In enhancing capacity, the OISC conducted a training workshop on horticultural production between the 18th and 19th December 2019. The training topic was a gap identified by farmers in previous interactions with the Centre. Most of Uasin Gishu County boasts of favorable soil and climatic conditions for horticultural production and farmers are beginning to embrace the idea of diversification and growing of high value crops for income generation.

(g) Clients

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

(i) Training on Material Science and Solar Energy

The University conducted a training "Materials Science and Solar Energy for Eastern and Southern Africa (MSSEESA)" aimed at popularizing Physics to female students at Sirikwa Hotel on 26th November 2019. The meeting which brought together UoE Postgraduate Students and Undergraduate Students who major in Physics saw the event facilitators Prof. Mghendi Mwamburi, Dr. Geraldine Matola (Director Gender, Equality and Diversity), Dr. Christopher

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Maghanga (Kabarak University), and Dr. Maxwell Mageto (MMUST University) addressing the students on topical areas.

Figure 44: Materials Science and Solar Energy for Eastern and Southern Africa (MSSEESA) Training

(ii) Training on Effective Service Delivery

In order to meet one of our targets as outlined in our 2019-2024 Strategic Plan, the University conducted 'Effective Service Delivery' training as from 22nd-24th October 2019. The training which was co-facilitated by the University and Kenya School of Government saw University Senior Managers receive training on effective service delivery within their respective departments.

Figure 45: Senior Managers training on Effective Service

The training which was conducted by Ms. Katunge Kiilu (KSG) and Ms. Jacqueline Wanjigi (KSG) deliberated on key topics such as culture and change management, service and delivery standards, customer care tools and feedback

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mechanisms, business process reengineering, professional ethics and integrity, management communication, personal etiquette and grooming and the strategic role of corporate branding.

(iii) Training on HIV/AIDS Prevention and Control

A two-day training workshop on HIV/AIDS Prevention and Control was held 9th - 10th March 2020. The event which was organized by the University of Eldoret HIV/AIDS Committee led by the chairperson Dr. Salina Rono sought to disseminate adequate information and policies aimed at developing plans and programmes for the control and prevention of HIV/AIDS and STIs. The training workshop was conducted in liaison with the Directorate of Strategic Planning & Performance Contracting in conjunction with the National AIDS Control Council (NACC). The workshop targeted the University of Eldoret HIV/AIDS Control Unit as well as University Staff and Students. The event was facilitated by Ms. Salome Ochola (NACC)

Figure 46: Training on HIV/AIDS Prevention and Control Unit on Maisha Certification System for Public Sector MDAs

(iv) ISO 9001:2015 QMS Conference

The seventh ISO 9001:2015 QMS Conference for Heads of Quality Units and internal Quality Auditors was held on 10th February 2020. The conference was opened by Prof. Wilson Ng'etich, the Management Representative (MR) and also the Deputy Vice-Chancellor (Administration & Finance). The MR attended the entire duration of the conference, a sign of University Top Management commitment to the implementation. He reminded the participants that one of the

principles of the QMS is "Evidence-based decision making" and the University Management is committed to applying it when making decisions for better service delivery to the University customers.

Figure 47: 7th ISO 9001:2015 QMS Status Conference for Heads of Quality Units and Internal Quality Auditors

(h) Courtesy Call on University of Eldoret

Several organizations paid courtesy calls on the University of Eldoret to discuss on possible areas of partnership and collaborations:

Table 13 – Courtesy Calls

Sno	Officer	Organization	Date	Area of Interest
1.	Hon. Mohammed Elmi The Chief Administrative Secretary Dr. Ibrahim Mohamed Principal Secretary	Ministry of Environment and Forestry	19th July 2019	National Policy on 10% Tree Cover
2.	Prof. Dr. Eli. Katunguka Rwakishaya	Vice Chancellor, Kyambogo University	4th Sept. 2019	6th International Interdisciplinary Conference (IIC6)
3.	Prof. Hans-Peter Piorr Eberwelde University for Sustainable Development Mr. Clemens Witkowski Manager of the Engineering Faculty of Brandenburg University of Applied Sciences in	Germany Universities, MMUST and Agro-Kenya	7th Nov 2019	Advancing training in agriculture that is more practical based

Sno	Officer	Organization	Date	Area of Interest
	Germany Dr. Alice Ndiema of Masinde Muliro University of Science and Technology (MMUST) Mr. Kweyu Suleiman of Agro-Kenya			
4.	Mr. Okoch Mondo	Representative of Israeli Embassy	26th Feb 2020	Investor to modernize the University Farm
5.	Benson Apuoyo	Market Research and Product Development (AFA Coffee Directorate)	26th Feb 2020	Establishing a Coffee Cafe

Date 09/04/2021

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

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REPORT OF THE COUNCIL

The University Council submits its report together with the audited financial statements for the year ended June 30, 2020 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, 2020 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

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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, 2020.

These responsibilities includes:

(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 accept 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, 2020, and of the University's financial position as at that date. The Council further confirms the completeness of the accounting records maintained for the University, which have been relied upon in the preparation of the

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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 7th January, 2021 and signed on its behalf by:

Chairman of Council

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

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, 2020

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON UNIVERSITY OF ELDORET FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of University of Eldoret set out on pages 1 to 36, which comprise the statement of financial position as at 30 June, 2020, 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, 2020, 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 No.42 of 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in Cash and Cash Equivalents

1.1. Unreconciled and Unexplained Difference in the Balances

The statement of financial position as at 30 June, 2020 reflects cash and cash equivalents balance of Kshs.460,610,356 and as disclosed in Note 22(a) to the financial statements. However, the statement of cash flows reflects cash and cash equivalents at the end year of Kshs.460,052,306. The resulting difference of Kshs.558,050 has not been reconciled or explained.

1.2. University of Eldoret Student Organization Account

Disclosed in Note 22(a) to the financial statements under cash and cash equivalents balance of Kshs.460,610,356 is an amount of Kshs.847,937 which was held in Co-operative Bank (UESO Account) and relating to the university student organization.

However, the amount has not been concurrently and specifically disclosed under other payables- students in Note 28(b) to the financial statements. No explanation has been provided for this omission.

1.3. University of Eldoret-Endowment Fund

Included also in the cash and cash equivalent balance of Kshs.460,610,356 as disclosed in Note 22(a) to the financial statements is University of Eldoret-Endowment Fund amount of Kshs.888,000. However, the amount has not been concurrently and specifically disclosed under other payables- payroll in Note 28(c) to the financial statements. No explanation has been provided for this omission.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.460,610,356 as at 30 June, 2020 could not be confirmed.

2.0 Unreconciled Transfers from Work-In-Progress

Included in the property, plant, and equipment balance of Kshs.1,095,059,971 as at 30 June, 2020 are transfers from work-in-progress (W.I.P) of Kshs.69,121,789 as disclosed in Note 26 to the financial statements. However, Note 25(a) to the financial statements on property, plant and equipment shows transfers from W.I.P. 2020 of Kshs.49,351,480 resulting in unexplained/unreconciled variance of Kshs.19,770,309.

In the circumstances, the accuracy and completeness of transfers from work in progress figure of Kshs.69,121,789 as at 30 June, 2020 could not be confirmed.

3.0 Retention (Contractor)

The statement of financial position as at 30 June, 2020 reflects trade payables from exchange transactions balance of Kshs.71,523,928, which include retention (contractor) monies amounting to Kshs.36,538,447 as disclosed under Note 28(a) to the financial statements. However, the management did not maintain a separate cash book and bank account for retention money.

In the circumstances, it has been not possible to confirm the existence, accuracy and completeness of the retention monies balance of Kshs.36,538,447 as at 30 June, 2020.

4.0 Research Fund Account

The statement of financial position as at 30 June, 2020 reflects research fund account balance of Kshs.71,531,611. During the year, the University received donor funds totalling Kshs.128,529,041 out of which an amount of Kshs.56,997,430 was disbursed to lecturers for research purposes. Although, the University management provided documents indicating how the funds were disbursed to the lecturers, there were no reports of the research done to support the achievement of intended objective or purpose of the donor funds.

In the circumstances, the validity and completeness of the expenditure of Kshs.56,997,430 incurred on research fund account could not be confirmed.

5.0 Inaccuracies in the Statement of Changes in Net Assets

The statement of changes in net assets for the year ended 30 June, 2020 reflects under revenue reserves an unexplained and unsupported opening balances of (Kshs.49,750,674).

Further, the statement of changes in net assets reflects prior year adjustments of (Kshs.93,843,723) under revenue reserves whereas the total amount across is shown as Kshs.12,877,889.

Consequently, the accuracy of statement of changes in net assets as at 30 June, 2020 could not be confirmed.

6.0 Long Outstanding Imprest

Included in receivables from exchange transactions balance of Kshs.381,175,950 are staff imprests totalling Kshs.5,329,113 as at 30 June, 2020. These imprests includes amounts of Kshs.5,304,613 which have been outstanding for long, with some relating to the year 2014, contrary to Section 71(1) of the Public Finance Management Act 2012.

In the circumstances, the recoverability of the imprest amounting to Kshs.5,304,613 is doubtful.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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.

Other Matter

Loss Making Activities

Included in Note 7(c) to the financial statements under net income generating activities are the revenue streams highlighted below, which have been making substantial losses:

Revenue Stream	2019/2020 Financial Year Kshs.	2018/2019 Financial Year Kshs.
Farm income	(1,299,293)	(1,123,564)
Catering income	(855,772)	(4,976,840)
Bookshop Sales	(761,654)	874,457
Overall loss	(2,916,719)	(5,225,947)

The Management is yet to implement strategies to reverse the loss-making trend.

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

1.0 Litigation Against the University

The statement of financial performance for the year ended 30 June, 2020 reflects administration and central services expenses of Kshs.65,259,153 which include legal fees of Kshs.12,975,331. The amount was paid to a private legal firm vide two cheques numbered 40469 dated 20 March, 2020 of Kshs.4,247,363 and 40624 dated 16 March, 2020 with two payments of Kshs.2,969,000 and Kshs.5,080,800, respectively.

The University of Eldoret had been sued on various matters for which it either counter sued or appealed. In defending or litigating the cases, the University hired a private advocate to represent the University in Employment and Labour Relations Court where two employees sued the University for unfair dismissal. The court awarded them Kshs.38,903,116 through a judgement which was delivered on 9 July, 2019.

Further, one of the litigants earned salaries amounting to Kshs.14,157,725 during the litigation period, May, 2016 to October, 2019 from the University.

Therefore, the value of money for the legal fees expenditure of Kshs.12,975,331 incurred by the University could not be justified.

2.0 Disproportionate Increase in Accrued Expenses

The statement of financial position reflects accruals and provisions totalling Kshs.511,722,803 which include accrued expenses of Kshs.504,553,967 as at 30 June, 2020 (2019 - Kshs.164,630,181). The disproportionate increase in accrued expenses by Kshs.339,923,786 or 206% in the financial year 2019/2020 is an indication that the university was not paying its obligations as they fall due.

3.0 Council Expenses

During the year under review, the University incurred expenses for the meetings held by its Council amounting to Kshs.18,560,104. However, examination of the payment documents revealed that out of the Kshs.18,560,104, the Management issued imprests amounting to Kshs.7,087,010 to one officer to pay the Council members their allowances and other incidental expenses.

The Management did not issue imprests and deposit the funds directly into the individual Council member's bank account. This is contrary to the National Treasury Circular No.18/2009 of 29 September, 2009 which encouraged payment through electronic funds transfer.

4.0 Proposed Construction of School of Business Studies and Economics at University of Eldoret

A contract for construction of schools of business studies and economics was awarded to a construction company at a contract sum of Kshs.241,236,042 out of which Kshs.187,165,697 or about 78% of the contract sum had been paid as of 30 June, 2020. According to the contract documents, the project was scheduled for completion on 6 September, 2017.

A site visit on 14 January, 2021 and status report revealed that the works were still ongoing. The project is thus behind schedule by thirty-nine (39) months. Although the Management explained that the contractor had requested for extension of the contract period, no evidence was provided to prove that the request was granted.

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 overall governance were not effective.

Basis for Conclusion

ERP System Imprest Reports

A review of the ERP system imprest reports revealed that in some cases, the system duplicated imprest surrender multiple times resulting in overall reduction in imprest owing to the University and the total receivables. This is an indication that the system, which the University had acquired at a cost of Kshs.19,140,000 and later on entered into a Service Level Agreement with the vendor to provide system service support, at an annual cost of Kshs.2,296,800, is either faulty, inefficient or open to manipulation.

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 processes and systems of internal control, risk management and 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 University 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 control 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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the University's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of 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 financial reporting process, reviewing the effectiveness of how the entity 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 control 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 control would not necessarily disclose all matters in the internal control 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 control 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 control.

- 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 going concern 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 of Eldoret'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 sustaining 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 of Eldoret 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 control 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

31 January, 2022

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2020

	Notes	2019/2020	2018/2019
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Exchequer Grants (Recurrent)	2	2,143,557,248	1,877,538,045
		2,143,557,248	**1,877,538,045**
Revenue from exchange transactions			
Tuition Income	3	388,905,983	458,144,452
Administrative and Related Fees	4	205,649,885	236,580,970
Graduation Fees	5	12,392,500	12,230,000
Accomodation Fees	6	12,668,087	13,657,870
Income Generating Activities Income	7	15,204,035	6,510,090
Research Administrative Fees	8	2,835,925	1,127,031
Other Income	9	3,389,216	7,154,618
		641,045,630	**735,405,030**
Total revenue		**2,784,602,878**	**2,612,943,075**
Expenses			
Staff Remuneration Costs	10(a)	2,009,055,597	1,790,598,414
Staff Gratuity and Pension Contributions	10(b)	148,058,462	139,670,696
Staff and Student Welfare	11	83,583,681	111,284,743
Chancellors Expenses	12(a)	1,129,496	860,505
Council Expenses	12(b)	18,560,104	26,354,439
Administration and Central Services Expenses	13	65,259,153	78,721,493
Academic, Research & Student Affairs Expens	14	174,172,326	239,708,860
Planning, Research & Extension Expenses	15	24,344,945	32,065,242
Support Services	16	146,862,953	97,147,990
Finance Expenses	17	1,219,030	1,474,842
Amortization/Depreciation Expenses	18	79,335,885	78,150,716
Total expenses		**2,751,581,632**	**2,596,037,940**
Other gains/(losses)			
Gain/(Loss) on Assets Disposal/Deptn Adjmt	19	11,811,738	10,894,974
Gain/(Loss) on Biological Assets	20	7,516,892	(2,470,377)
Increase/(Decrease) in Provision for Bad Debt	21	920,055	5,199,590
Total Gain/(Loss)		**20,248,684**	**13,624,187**
Surplus/(Deficit) for the period		**53,269,931**	**30,529,322**

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

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Notes	2019/2020 Current Year	2018/2019 Prior Year
Assets			
Current assets			
Cash and cash equivalents	22(a)	460,610,356	246,788,572
Receivables from exchange transactions	23(a)	381,175,950	431,492,518
Receivables from Non-exchange transactic	23(b)	253,432,139	159,663,858
Inventories	24	44,584,615	26,949,163
		1,139,803,060	**864,894,110**
Non-current assets			
Property, plant and equipment	25	1,095,059,971	1,204,659,563
Work in Progress (WIP)	26	311,873,295	249,742,949
Biological Assets	27	23,813,012	16,296,121
		1,430,746,279	**1,470,698,633**
Total assets		**2,570,549,339**	**2,335,592,743**
Liabilities			
Current liabilities			
Trade payables from exchange transaction	28(a)	71,523,928	81,895,200
Other payables from students transactions	28(b)	164,085,505	231,123,170
Other payables from payroll dues	28(c)	116,097,275	132,053,790
Accruals & Provisions	29	511,722,803	173,593,926
Research Fund Accounts	30	71,531,611	79,929,839
UoESO Fund Accounts	31	6,939,854	5,400,590
Agent Liability Accounts	32	888,000	-
Total liabilities		**942,788,975**	**703,996,513**
Net assets		**1,627,760,364**	**1,631,596,230**
Capital Reserves		1,448,853,736	1,362,365,136
Revenue Reserves - Surplus/(Deficit)		178,906,628	269,231,094
Total net assets and liabilities		**1,627,760,364**	**1,631,596,230**

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:

.....

Prof. Teresa A. O. Akenga
Vice-Chancellor
Date...09/04/2021.....

CPA, FA. Ereu K. Totona
Ag. Finance Officer
Date...9/04/21.....

Chairman of Council
Date...13-04-2021.....

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STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE, 2020

	Capital Reserve Kshs	Revenue Reserves Kshs	Total Kshs
Balance as at 30 June 2018	**1,283,718,546**	**396,787,274**	**1,680,505,820**
Capital Grants	89,541,564	-	**89,541,564**
Surplus/(deficit) for the period	-	30,529,322	**30,529,322**
Opening Balances	-	-	**-**
Prior years adjustments	-	(158,085,503)	**(158,085,503)**
Transfers to/from accmltd surplus	-	-	**-**
Transfer of Capital Deptn Adjmt to other incor	(10,894,974)	-	**(10,894,974)**
Balance as at 30 June 2019	**1,362,365,136**	**269,231,094**	**1,631,596,230**
Capital Grants	98,300,338	-	98,300,338
Surplus/(deficit) for the period	-	53,269,931	53,269,931
Opening Balances	-	(49,750,674)	
Prior years adjustments	-	(93,843,723)	12,877,889
Transfer of Capital Deptn Adjmt to other income	(11,811,738)	-	(11,811,738)
Balance as at 30th June 2020	**1,448,853,736**	**178,906,628**	**1,784,232,649**

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.98.30 million** was received and expended as required 2019/2020 Financial Year.

Prior Year adjustment of **Kshs.12.88 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.11.50 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.

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2020

	Note	2019/2020	2018/2019
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Exchequer Grants (Recurrent)	2	2,049,788,967	1,717,874,187
Tuition Income	3	365,264,419	536,602,684
Administrative and Related Fees	4	207,336,485	236,417,070
Graduation Fees	5	12,392,500	12,230,000
Accomodation Fees	6	12,668,087	13,657,870
Income Generating Activities Income	7	15,019,650	8,904,435
Research Administrative Fees	8	2,835,925	1,127,031
Other Income	9	3,389,216	7,154,618
		2,668,695,249	**2,533,967,895**
Payments			
Staff Remuneration Costs	10(a)	1,727,167,673	1,755,968,199
Staff Gratuity and Pension Contributions	10(b)	192,470,762	139,670,696
Staff and Student Welfare	11	83,583,681	111,284,743
Chancellors Expenses	12(a)	1,129,496	860,505
Council Expenses	12(b)	18,560,104	26,354,439
Administration and Central Services Expense:	13	33,276,056	128,970,480
Academic, Research & Student Affairs Exper	14	126,411,707	232,844,256
Planning, Research & Extension Expenses	15	24,344,945	32,065,242
Support Services	16	146,862,953	97,147,990
Finance Expenses	17	1,219,030	1,474,842
		2,355,026,407	**2,526,641,392**
Changes in Agent Liability Payables			
Donor Research Grants	30	(8,369,367)	7,124,788
UoESO Fund Accounts	31	1,539,264	(2,311,230)
Agent Liability Accounts	32	888,000	-
Net cash flows from operating activities		**307,726,739**	**12,140,060**
Cash flows from investing activities			
Purchase of property, plant, equipment and i	25	(27,106,425)	(63,568,782)
Increase in work in progess (WIP)	27	(131,252,135)	(112,492,633)
Decrease/(Increase) in Capital Deptn. Adjust	28	(34,404,782)	2,273,462
Net cash flows used in investing activities		**(192,763,342)**	**(173,787,953)**
Cash flows from financing activities			
Government Capital grants		98,300,338	89,541,564
Net cash flows used in financing activities		**98,300,338**	**89,541,564**
Net increase/(decrease) in cash and cash equivaler		**213,263,735**	**(72,106,329)**
Cash and cash equivalents at the beginning	**22(a)**	**246,788,571**	**318,894,900**
Cash and cash equivalents at the end	22(a)	**460,052,306**	**246,788,571**

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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.

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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS AS AT 30 JUNE 2020

	Notes	2019/2020 Approved Original Budget (AOB)	2019/2020 Revision	2019/2020 Approved Revised Budget (ARB)	Actual on Comparable Basis (ACB)	Performance Difference (ARB-ACB)	Explntn material variance
Revenue		Kshs	Kshs		Kshs	Kshs	Kshs
Exchequer Grants (Recurrent)	2	1,890,125,109	253,432,139	2,143,557,248	2,143,557,248	-	0%
Tuition Income	3	426,500,000	(37,594,017)	388,905,983	388,905,983	(0)	0%
Administrative and Related Fees	4	222,603,300	(16,953,415)	205,649,885	205,649,885	0	0%
Graduation Fees	5	12,250,000	142,500	12,392,500	12,392,500	-	0%
Accomodation Fees	6	15,497,700	(2,313,320)	13,184,380	12,668,087	(516,293)	-4%
Income Generating Activities Income	7	4,000,000	11,204,035	15,204,035	15,204,035	(0)	0%
Research Administrative Fees	8	2,000,000	835,925	2,835,925	2,835,925	0	0%
Other Income	9	13,000,000	(9,560,785)	3,439,215	3,389,216	(50,000)	-1%
Total income		**2,585,976,109**	**199,193,062**	**2,785,169,171**	**2,784,602,878**	**(566,292)**	0%
Expenses							
Staff Remuneration Costs	10(a)	1,731,448,531	313,388,298	2,044,836,829	2,009,055,597	35,781,232	2%
Staff Gratuity & Pension Contributior	10(b)	145,017,033	5,041,429	150,058,462	148,058,462	2,000,000	1%
Staff and Student Welfare	11	76,315,000	7,268,681	83,583,681	83,583,681	-	0%
Chancellors Expenses	12(a)	4,000,000	(2,870,504)	1,129,496	1,129,496	(0)	0%
Council Expenses	12(b)	24,000,000	(5,439,896)	18,560,104	18,560,104	-	0%
Administration and Central Services	13	90,772,500	(16,941,261)	73,831,239	65,259,153	8,572,085	12%
Academic, Research & Student Affair	14	205,161,500	(6,179,262)	198,982,238	174,172,326	24,809,912	12%
Support Services	15	184,252,569	(36,305,311)	147,947,258	146,862,953	1,084,305	1%
Finance Expenses	16	2,000,000	(780,970)	1,219,030	1,219,030	-	0%
Depreciation Expenses	17	114,597,400	(22,178,420)	92,418,980	79,335,885	13,083,094	14%
Total expenditure		**2,577,564,533**	**235,002,784**	**2,812,567,317**	**2,727,236,687**	**85,330,629**	3%
Surplus for the period		**8,411,576**	**(35,809,722)**	**(27,398,146)**	**57,366,191**	**84,764,337**	**3%**
Capital Expenditure		123,008,976	(57,988,142)	65,020,834	63,780,874	1,239,960	2%
Capital Adjusted Surplus for the period		**-**	**0**	**0**	**72,921,203**	**96,607,471**	

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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. **Kshs.253.43 million** was the final revision as directed by Ministry for 2017-2021 CBA arears which were accrued due to late disbursement following final supplementary budget bring the Exchequer grants total for the FY of **Kshs.2.14 billion**.

(b) Research Administrative fees

The University received a sum of **Kshs.2.84 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.388.91 million** and **Kshs.205.65 million**. This declined significantly due to reduction in enrollment and also ddue 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.2.16 billion** during the year. The staff salaries and house allowances increased as a result of 2017-2021 CBA arears which had accrued due to late disbursement following the final supplementary budget.

(e) Surplus/Deficit for the year

The University recorded a surplus in financial performance during the 2019/2020 of **Kshs.53.27 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, 2020.

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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 modified by the revaluation of certain assets. 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 in surplus or deficit as 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 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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l Report and Financial Statements for the year ended 30

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.

***(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

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proceedings and claims is not likely to have a material adverse effects 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 relevant legislations. The University's contributions to the above schemes are charged to the statement of financial performance as part of the staff costs.

(m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction.

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(n) Related Party Transactions

Government

In the period, the Government approved a budget of **Kshs.1.890 billion** in the printed estimates; subsequently, **Kshs.253.4 million** following the supplementary budget were received for 2013-2017 CBA. This cumulated to a total capitation grants of **Kshs.2.143 billion** as reflected in this financial statement.

(o) 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.

(p) Comparative figures

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

(q) 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:

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.

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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

(r) Subsequent Events

Covid-19 pandemic present a new challenge to the university, which affected operations in the fourth quarter of the financial. The impact may not be significant on the financial statements for the year ended 30th June 2020. 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 managements has considered drastic cost reduction measures and proposes online learning where practically possible. Other measures to improve sustainability includes 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

(s) 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.

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 does not have any borrowings.

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 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. However, the management of Covid-19 pandemic is still evolving and management is addressing containment measures to reduce its impact on our operations.

The primary responsibility for the development and implementation of controls to address operational risk is assigned to 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;

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 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,

The University's liquidity position has been unfavorable due to low funding from Exchequer mainly emanating from challenges Government meeting its revenue targets. The University's main primary source of revenue receipts is from the Exchequer. Thus, management has been pursuing for enhanced funding as well as pursuing additional sources of revenue through privately sponsored student programmes.

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ii) Requirements for the reconciliation and monitoring of financial transactions;
iii) Compliance with regulatory and legal requirements;
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.

Note 2 - Exchequer Grants

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Exchequer Grants (Recurrent)	2,143,557,248	1,877,538,045
Totals	**2,143,557,248**	**1,877,538,045**

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.** Additional **Kshs.0.253 billion** for 2017-2021 CBA arrears was given upon final supplementary budget which was treated as accrued Exchequer grants and actual funds received in July 2020.

Note 3 : - Tuition Income

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Tuition Fees	386,034,190	445,619,865
Student Opening Balances	(2,973,908)	2,833,842
Direct Charges	-	12,000
Collaborating fees	5,845,701	10,376,925
Collaborating Expense	-	(698,180)
Totals	**388,905,983**	**458,144,452**

Note 4 : - Administrative and Related Fees

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Student ID Fees	1,112,550	1,040,850
Registration	1,098,750	1,125,200
Examinations Fees	18,261,750	20,245,520
Activity Fees	14,051,400	15,554,100
Student Medical Fees	23,488,550	26,013,800
Library Fees	23,480,735	25,889,629
Field Trips	23,375,800	73,921,600
Field Attachment	46,040,800	8,872,750
Teaching Practice Fees	22,623,600	27,890,200
Computer Fees	1,332,500	1,561,450
Thesis Fees	5,196,750	6,246,460
Supervision	8,611,200	10,921,461
Re-marking Charges	7,000	67,000
Amenity	11,735,200	12,980,900
Special Project	2,205,000	2,786,100
Field Work Supervision	210,000	105,000
Field Course	892,500	267,200
Workshop Practice	1,175,800	328,000
Other Student Related Income	750,000	763,750
Totals	**205,649,885**	**236,580,970**

Tuition fees reduced to **KShs.388.91 million** while administrative and related fees to **KShs.205.65 million** as a result of the reduced student's enrollment.

Note 5 : - Graduation Fees

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Graduation Fees	12,392,500	12,230,000
Totals	**12,392,500**	**12,230,000**

Note 6 : - Accommodation Income

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Accomodation Fees	12,668,087	13,657,870
Totals	**12,668,087**	**13,657,870**

Note 7(a) : - IGA Income

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Farm Income	10,101,201	7,844,266
Catering Income	5,372,480	8,424,405
Hire of Motor Vehicles	106,700	162,000
Guest House	12,399,884	14,707,892
Bookshop Sales	5,053,516	10,860,747
Fisheries	2,397,870	491,760
Conference & Workshops	1,635,155	258,000
UOESO Rent	-	1,500
Library Income	42,305	117,056
Rent Income	1,651,680	1,416,220
Sale of seedlings	113,100	55,008
EIA	1,352,210	7,379,260
Other IGA Income	3,916,864	3,299,236
Totals	**44,142,965**	**55,017,350**

There was a slight increase in graduation fees from the previous year as a result of slight increase in the number of graduands in 2019. Accommodation fees declined from the previous year as a result of some first-year students opting for private accommodation.

IGA income decrease in farm, guest house, bookshop sales, conference and rent were as a result of decreased University activities due to closure because of COVID 19. Environmental Impact Assessments (EIA) increase resulted from proceeds from County Governments for training their staff in EIA course.

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Note 7(b) : - IGA Expenses

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Farm Expenses	11,400,494	8,967,830
Catering Expenses	6,228,252	13,401,245
Guest House Expenses	4,028,319	7,198,561
Bookshop Expenses	5,815,170	9,986,289
Fisheries Expenses	83,000	259,670
Conference & Workshops Expenses	293,315	495,110
EIA Expenses	936,050	7,957,500
Other IGA Expenses	154,330	241,055
Totals	**28,938,930**	**48,507,259**

Note 7 : - Net IGA Income

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Farm Income	(1,299,293)	(1,123,564)
Catering Income	(855,772)	(4,976,840)
Hire of Motor Vehicles	106,700	162,000
Guest House	8,371,565	7,509,331
Bookshop Sales	(761,654)	874,457
Fisheries	2,314,870	232,090
Conference & Workshops	1,341,840	(237,110)
Library Income	42,305	117,056
Rent Income	1,651,680	1,416,220
Sale of seedings	113,100	55,008
EIA	416,160	(578,240)
Other IGA Income	3,762,534	3,058,181
Net Total IGA Income	**15,204,035**	**6,510,090**

Farm income declined mainly due to increase in acreage of Maize and Wheat Plantations for 2020 season thus higher cost of inputs. However, the University Management through the Farm Committee is working hard to improve management of the farm as an enterprise.

Catering made a loss of **Kshs.0.86 million** mainly because its sales were below market prices. The Management has also put in place austerity measures to help revive catering and this has resulted in the reduction of loss from **Kshs.4.98 million** to **Kshs.0.86 million**, after benchmarking on how to efficiently manage catering unit.

There was an overall improvement in IGU's profitability by over 100% as a result of measures instituted by UMB to turn around this venture as an A-I-A.

Note 8 : -Research Grants

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Research Administrative Fees	2,835,925	1,127,031
Totals	**2,835,925**	**1,127,031**

Note 9 : - Other Income

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Application Fees	872,564	1,233,259
Fines & Penalties	407,330	1,432,113
Miscelaneuos Income	2,103,522	1,080,546
Referral/Supplementary	5,800	3,408,700
Totals	**3,389,216**	**7,154,618**

Research income remained stable owing to moderate inflow of donor research funds that attract the 10% administrative fees which is a source of income to the University. The establishment of the Research division under the DVC (PRE) has helped improve this performance, through the creation of thematic research teams.

Application fees and Fines & penalties reduced as compared to the previous year, this was attributed to low enrolment and reduction in surcharges respectively.

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Note 10(a) : - Staff Remuneration Costs

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Personal Emoluments	987,885,561	940,240,194
House Allowances	416,045,993	417,487,159
Other Personal Allowances	63,513,121	63,367,640
Commuter Allowances	131,823,984	132,817,300
Passage & Leave Allowance	5,482,049	5,492,668
Contracted Employees	10,243,959	17,693,186
Part Time Claims	140,628,790	186,075,966
PSSP Service Providers Disbursements	-	27,424,301
National CBA Arrears	253,432,139	-
Totals	**2,009,055,597**	**1,790,598,414**

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

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Gratuity & Pension Contributions	148,058,462	139,670,696
Totals	**148,058,462**	**139,670,696**

Note 11: - Staff and Student Welfare

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Medical Expenses	70,062,657	80,980,420
Inter University Games & Other Students activities	4,443,831	8,999,697
Purchase of Uniforms & Clothing	-	788,975
Public Celebrations & Staff Welfare	1,426,175	3,520,526
Students Welfare & Other Activities	4,006,018	8,765,425
Staff Waivers	3,645,000	8,229,700
Totals	**83,583,681**	**111,284,743**

Staff remuneration costs remained stable with the slight increase being the annual increments and compensation of salaries and allowances arising from determination of legal case against the University by former staff.

There were also National CBA Arrears for 2017/2021 accrued amounting to **Kshs.235.43 million** which was paid in July 2020.

Part time claims decrease was due to the impact of harmonization of courses while PSSP service provides was not paid due to decline in student numbers.

Gratuity increase as a result of payment to staff whose contract expired.

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

Note 12(a) : - Chancellors Expenses

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Chancellors Expenses	1,129,496	860,505
Totals	**1,129,496**	**860,505**

Note 12(b) : - Council Expenses

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Sitting Allowance	6,724,970	10,157,764
Travelling and Accomodation	10,460,313	12,414,130
Meals & Refreshments	964,651	1,678,803
Other Council Expenses	410,170	2,103,743
Totals	**18,560,104**	**26,354,439**

Council expenses decline following implementation of the Council Almanac which progressed well during the current year and end of Council term in March 2020.

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Note 13 : - Administration and Central Services Expenses

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Transport Fuel Expenses	2,888,547	4,811,658
Travelling & Accomodation	5,399,941	5,637,352
External Travelling & Accomodation	-	967,600
Postal & Telegrams	452,072	1,006,675
Telephone Expenses	2,835,786	1,908,001
Purchase of Stationary	6,700,498	12,993,026
Audit Fees Expenses	950,000	950,000
Insurance Expenses	19,589,032	20,088,925
Legal Expenses	12,975,331	10,295,634
Security Services	1,794,850	2,185,800
ISO & Quality Assurance Expenses	2,456,550	4,752,947
Contigent Expenses	6,000	316,980
Sytem Manteinance Expenses	4,033,200	313,200
Official Entertainment	-	692,725
Official Running Expenses	2,159,821	3,301,667
Recruitment & Training Expenses	1,466,235	4,860,255
Show, Marketing Expenses & Agribusiness Trad	1,551,290	3,639,049
Totals	**65,259,153**	**78,721,493**

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

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Note 14 : - Academic, Research & Student Affairs Expenses

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Teaching Practice & Field Attachment	68,798,053	35,507,981
External Examiners	4,661,059	8,274,084
Internet Services	13,271,005	11,407,458
Deans, Senate Comittees & Confrence Expenses	17,516,687	23,644,943
Graduation Expenses	11,900,024	10,781,073
Library Expenses	49,000	1,198,925
Library Periodicals & Journals	818,188	1,148,267
Teaching material expenses	814,331	2,996,141
Academic Field Trips	23,375,800	68,606,189
Examination Expenses	9,556,491	13,544,569
Postgraduate Supervision	9,242,259	12,838,057
Printing & Publications	172,760	2,530,766
Advertising & Publicity	6,077,954	11,572,964
Admission & Registration Expenses	7,776,516	35,657,445
Totals	**174,172,326**	**239,708,860**

Teaching practice and field attachment expenses were high because field attachment expenses where moved from Academic Field Trips to this expenditure line.

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 was 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).

Note 15 : - Planning, Research & Extension Expenses

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Performance Contracting	5,101,117	7,522,706
Strategic Plan & Master Plan Design	1,111,400	2,556,718
University Outreach Programme & Exhibition	682,555	6,709,270
University Funded Research Expenses	17,407,473	15,276,548
Innovation & Intellecual Property	42,400	-
Totals	**24,344,945**	**32,065,242**

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Note 16 : - Support Services

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Utilities (Electricity, Water & Conservancy)	40,725,084	44,326,593
Payment of Rent & Rates	15,490,355	17,719,320
Maintenance of Catering & Hostel Facilities	20,433,161	7,539,670
Cleaning Materials & Detergents	6,803,791	7,472,131
Maintainace of Plant, Furniture & Equipment	643,366	826,814
Maintenance of Computers	4,830,756	2,339,134
Maintenance of Buildings & Stations	50,982,947	3,076,860
Contract Services & Subscriptions	2,067,786	4,254,795
Maintenance of Water Suppliers & Sewerage	230,660	892,029
Maintenance of Playgrounds & Parks	287,525	827,361
Newspapers	138,914	45,540
Maintenance of Motor Vehicles	3,616,204	3,080,751
Valuation & Tagging of Assets	612,403	-
Totals	**146,862,953**	**97,147,990**

Note 17 : - Finance Expenses

Particulars	Cumulative 30-Jun-20 Ksh	Act. Audited 30-Jun-19 Ksh
Bank Charges & Commissions	1,219,030	1,474,842
Totals	**1,219,030**	**1,474,842**

Support services increase due to 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 student.

Decline in capital funding was the main reason for University rehabilitating laboratories and condemned buildings to provide adequate & conducive space for learning.

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Note 18: - Armotization & Depreciation Expenses

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Armotization of Land	1,975,309	1,975,309
Depreciation Buildings	26,211,473	25,294,709
Depreciation Motor Vehicles	14,888,570	14,888,570
Depreciation Computers and Assesories	12,004,440	12,474,608
Depreciation Furniture and Fittings	9,745,274	9,113,093
Depreciation plant and Equipment	9,702,816	10,524,747
Depreciation Library Books	4,808,004	3,879,681
Totals	**79,335,885**	**78,150,716**

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

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Gain/(Loss) on Disposal of Assets	(11,811,738)	(10,894,974)
Gain/(Loss) on Biological Assets	(7,516,892)	2,470,377
Increase/(Decrease) in Provision for Bad Debts	(920,055)	(5,199,590)
Totals	**(20,248,684)**	**(13,624,187)**

Depreciation increased mainly due to transfer of completed building projects from Work in Progress and acquisition of plant, equipment and library books respectively.

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Note 22 (a) : - Bank Balances

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
NBK-Main Account-0102107332500	73,585,395	41,508,961
NBK-Capital Development Account-0102107332501	30,464	-
Standard Chartered Bank (Kshs) Research Account	92,816,360	83,193,482
Standard Chartered Bank (Euro) Research Account	2,170,299	2,170,299
Standard Chartered Bank (Kshs-Edulink) Research A	25,275	69,275
Co-operative Bank (Fees Collection)-01129183170000	130,675,529	36,869,431
Co-operative Bank (Canadian Dollar)	2,553	2,553
Co-operative Bank (Farm Account)-01129183170001	823,580	1,018,908
Equity Bank (Fees Collection)-0300297338822	62,209,998	27,914,482
Kenya Commercial Bank (Fees Collection)	20,297,961	22,922,003
Standard Chartered Bank Fee Collection Account-01	3,506,794	2,907,994
Equity-Capital Development	38,989,187	22,384,723
KCB University of Eldoret -Town Campus (1184162	33,741,024	5,164,455
Co-operative Bank (UESO) Account 01134674384700	847,937	362,004
University of Eldoret - Endowment Fund	888,000	-
Petty Cash account	-	300,000
Undeposited Funds	-	-
PC-External Account	-	-
Totals	**460,610,356**	**246,788,572**

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.367.79 million** and **Kshs.92.82 million** held in trust for research grants.

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Note 23(a) : - Receivables from Exchange Transaction

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Student Debtors	374,215,271	420,218,028
Provision for Bad Debts	(7,484,305)	(8,404,360)
	366,730,966	**411,813,668**
Staff Imprests	5,329,113	10,741,363
General Debtors	3,591,305	3,406,921
Deposit with Service Providers	5,524,567	5,530,567
Totals	**381,175,950**	**431,492,518**

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

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Exchequer Grants Receivable	253,432,139	159,663,858
Totals	**253,432,139**	**159,663,858**

Note 24 : - Inventories

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Lab Chemicals	3,944,852	4,208,117
Games Materials	3,940,874	1,851,454
Loose Tools and Spares	1,115,719	178,977
Bookshop Books	3,587,751	3,443,039
Dry Food	1,061,911	1,311,965
Clinical Drugs	817,842	1,526,122
Consumables	15,551,780	9,500,244
Building Materials	14,563,887	4,929,246
Totals	**44,584,615**	**26,949,163**

Student debtors reduced in the current financial year mainly due to correction of non-moving debtors during the financial year.

Provision for bad debts has been retained at 2% of outstanding debt as in previous financial years.

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Note 25(a) : Property, plant and equipment

	Land	Buildings	Motor Vehicles	Computers/ Accessories	Furniture & Fittings	Plant & Equipment	Library Books	Totals
Cost	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**
At 1 July 2018	**160,000,000**	**1,170,938,669**	**166,050,349**	**74,257,000**	**104,652,195**	**63,246,724**	**27,656,802**	**1,766,801,739**
Additions 18/19	-	-	3,956,000	5,761,875	12,019,231	30,691,668	11,140,009	**63,568,782**
Trasfers from W.I.P 18/19	-	93,796,779	-	6,680,790	-	-	-	**100,477,569**
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**
Trasfers from W.I.P 2020	-	45,838,197	-	-	-	3,513,283	-	**49,351,480**
At 30 June 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**
Depreciation								
At 1 July 2018	**14,186,391**	**333,175,183**	**130,849,260**	**63,593,355**	**67,339,074**	**28,641,713**	**10,252,834**	**648,037,811**
Armotization 18/19	1,975,309	-	-	-	-	-	-	**1,975,309**
Depreciation 18/19	-	25,294,709	14,888,570	12,474,608	9,113,093	10,524,747	3,879,681	**76,175,408**
At 30 June 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**
Armotization 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**
Net book values								
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**
At 30 June 2019	**143,838,301**	**906,265,556**	**24,268,519**	**10,631,701**	**40,219,260**	**54,771,931**	**24,664,296**	**1,204,659,563**
Revalued Amounts	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**	**K.Shs**
As At 31 October 2018	**5,000,000,000**	**1,364,000,000**	**56,038,000**	**37,654,794**	**62,231,903**	**61,394,470**	**27,656,802**	**6,608,975,969**

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. Its important to note that the leasehold land is partly used to generate income and including its market value would misrepresent the financial statements.

Assets worth **Kshs.27.11 million** were procured and **Kshs.49.35 million** transferred from work in progress (WIP) during the year, shown as additions 2019/2020 and depreciation amounting to **Kshs.79.34 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-20 Ksh	Trasfers Ksh	Additions Ksh	30-Jun-19 Ksh
W.I.P Acquisition of Software	15,312,000	-	-	15,312,000
W.I.P Engineering Complex	-	7,526,676	740,500	6,786,176
W.I.P Education Amphitheater Block Complex	67,668,116	4,962,062	72,630,178	-
W.I.P Flood Lights	-	1,170,574	-	1,170,574
W.I.P CCTV Installation	-	2,342,709	499,460	1,843,249
W.I.P Economics & Bns Mgt Complex	180,033,998	-	22,919,088	157,114,910
W.I.P Perimeter Wall	24,274,749	33,349,459	20,707,549	36,916,659
W.I.P Milk Coolant	13,022,867	-	2,193,796	10,829,072
W.I.P Refurbishment of Old Library	-	19,770,309	-	19,770,309
W.I.P Entry Lane	11,561,565	-	11,561,565	-
Totals	**311,873,295**	**69,121,789**	**131,252,135**	**249,742,949**

The University is committed to continue with the construction of Schools of Economics and Business & Management Sciences which is at 80% completion, construct an entry lane from the gate to the Administration Block, Complete phase IV of Perimeter Wall. Construction of phase III of perimeter wall funded by government as well as refurbishment of old library were completed and transferred to Property, Plant and Equipment under buildings and maintenance of buildings respectively.

Note 27:- Biological Assets

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Maize	2,050,272	1,177,219
Wheat	2,643,357	727,892
Dairy Livestock	11,385,000	12,100,000
Pigs	513,750	184,500
Trees	136,480	102,950
Fish	6,985,310	2,003,560
Kanola Seed Plants	98,844	-
Totals	**23,813,012**	**16,296,121**

Note 28 (a) :- Trade Payables

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Trade Creditors	28,195,927	38,951,488
With-Holding Tax	-	(9,499)
Capital Creditors	1,506,549	1,506,549
Commissioner of Domestic Taxes	4,015,629	4,046,244
Retention (Contractor)	36,538,447	36,224,914
VAT Taxes	1,267,375	1,175,504
Totals	**71,523,928**	**81,895,200**

Biological assets increased mainly from increased acreage under maize and wheat as well as fish from deliberate injection of seed capital.

There was a deliberate effort to pay off outstanding bills in order to comply with performance contracting requirements and the presidential directive leading to reduction on trade payables.

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

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Prepaid Fees (Students)	82,690,552	97,000,888
Caution Money	15,278,644	13,592,044
HELB-Loan Students	5,321,230	5,282,130
HELB-Bursaries Students	201,000	178,000
CDF- Constituency Development Fund	18,184,515	17,860,215
Sponsorships	20,858,830	19,796,166
Unallocated Fee	21,550,733	77,413,728
Totals	**164,085,505**	**231,123,170**

Note 28 (c) :- Other Payables - Payroll

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Staff Insurance	29,857	-
SACCOS	5,292	-
WELFARES	1,225	(0)
PENSION	-	44,412,300
Part Time Lecturers	116,060,901	87,641,490
Endowment Fund Trust	-	-
Totals	**116,097,275**	**132,053,790**

There was a significant reduction in students' payables as a result of invoice adjustment of students who did not report on the ERP for invoicing, posting of HELB loans and reconciliation and postings of unallocated fees to their ledgers.

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.

Note 29 :- Accruals and Provisions

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Provision for Audit Fees	3,035,000	2,085,000
Payroll Recoveries	4,133,836	6,878,746
Accrued Expenses	504,553,967	164,630,181
Totals	**511,722,803**	**173,593,926**

Note 30 :Research Fund Account

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Donor Funded Research Receipts	128,529,041	79,900,978
Donor Funded Research Disbursements	(56,997,430)	0
Totals	**71,531,611**	**79,900,978**

Note 31 : UoESO Fund Account

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
UoESO Funds Receipts	11,521,720	11,518,220
UOESO	3,574,000	(107,650)
UoESO Funds Disbursements	(8,155,866)	(6,009,980)
Totals	**6,939,854**	**5,400,590**

Note 32 : Agent Liability Accounts

Particulars	30-Jun-20 Ksh	30-Jun-19 Ksh
Endowment Fund Account	888,000	-
Totals	**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. **3.2 million** and potential liability of **Kshs. 34 million**. Detailed disclosure for each case has been provided in table below.

The assumption is that liability is likely to occur however the amounts reflected herein is a fair estimate of the likely liability.

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 Clvrcc 60 of 2018:	The Print Experts vs. University of Eldoret	800,000
3.	Kisumu ELRC No. 250 of 2015	James Kiprono Lelei Vs IJoE	1,250,000
4.	Nakuru ELRC No.466 of 2016	Elizabeth Kanja vs UOE	1,500,000
5.	Nairobi Supreme Court Petition No.33 of 2019	University of Eldoret versus Hosea Sitienei and Ezekiel Kiprop	30,000,000
6.	Eldoret High Court Judicial Review No 205 Of 2019:	Rabut Nicholas Neal Versus University Of Eldoret	600,000
	CASES	**Sub-Total**	**34,650,000**

Note:

1. That the number of matters in Court has considerably reduced, a number of matters have been earmarked for out of Court settlement.
2. The Petition No.33 of 2019 and No. 5 on the above table was withdrawn on 30th April, 2020 and a garnishee order was issued thus there was no need to pursue the matter. Subsequently our application No. 8 of 2020 on the same matter was dismissed for lack of merit on 8th September, 2020. Thus it is no longer a potential liability.

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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 17 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	Valuation of Assets	The process is completed and report available awaiting approval and adoption.	Prof. Teresa A.O. Akenga, V. Chancellor	Resolved	2018/2019 FY
2.0	Motor Vehicle Ownership	Logs books transferred to University of Eldoret	Prof. Teresa A.O. Akenga, V. Chancellor	Resolved	2018/2019 FY
3.0	Student Debtors	Non Moving debtors have been corrected based on confirmation by deans and approval by management	Prof. Teresa A.O. Akenga, Vice Chancellor	Resolved	2018/2019 FY
4.0	Outstanding Imprest and General Debtors	These are unconditional funds from NRF given to postgraduate students as per condition attached thereto. General debtor have also been ascertained and given notice. Recoveries have been initiated through	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)*
		external parties.			
Other Matters					
1.0	Unremitted employee pension contribution	Fund were released through final supplementary budget of 2018/2019 and payment done in July 2019	Prof. Teresa A.O. Akenga, Vice Chancellor	Resolved	2018/2019 FY
2.0	Loss from Income Generating Units (IGU)	Report of taskforce formed by management was implemented during the year and this reduced the loss by 50%. Full implementation will see the IGU's make profits	Prof. Teresa A.O. Akenga, Vice Chancellor	Partially resolved	2019/2020 FY

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

Date 09/04/2021

Chairman of Council

Date 13-04-2021

Appendix 2: INTER-ENTITY TRANSFERS

I. APPENDIX 2: INTER-ENTITY TRANSFERS

	ENTITY NAME:	**UNIVERSITY OF ELDORET**		
	Break down of Transfers from the State Department of Education			
	FY 19/20			
a.	**Recurrent Grants**			
		Bank Stateme	Amount (KShs)	FY to which the amounts relate
	State Depertment University Education	08.08.2019	157,510,426	2019/20
	State Depertment University Education	29.08.2019	157,510,426	2019/20
	State Depertment University Education	27.09.2019	157,510,425	2019/20
	State Depertment University Education	01.11.2019	157,510,426	2019/20
	State Depertment University Education	29.11.2019	157,510,426	2019/20
	State Depertment University Education	27.12.2019	157,510,425	2019/20
	State Depertment University Education	04.02.2020	157,510,426	2019/20
	State Depertment University Education	02.03.2020	157,510,426	2019/20
	State Depertment University Education	03.04.2020	157,510,425	2019/20
	State Depertment University Education	08.05.2020	157,510,426	2019/20
	State Depertment University Education	05.06.2020	157,510,426	2019/20
	State Depertment University Education	26.06.2020	157,510,426	2019/20
	State Depertment University Education	06.07.2020	253,432,139	2019/20
		Total	**2,143,557,248**	
b.	**Development Grants**			
		Bank Stateme	Amount (KShs)	FY to which the amounts relate
	State Depertment University Education	22.11.2019	36,418,118	2019/20
	State Depertment University Education	13.03.2020	61,882,220	2019/20
		Total	**98,300,338**	
c.	**Direct Payments**			
		Bank Stateme	Amount (KShs)	FY to which the amounts relate
			-	
			-	
			-	
		Total	-	
d.	**Donor Receipts**			
		Bank Stateme	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.....

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Appendix 1: PROJECTS IMPLEMENTED BY THE ENTITY AND THEIR STATUS OF COMPLETION

Note 32 (a) : Projects Details

Project title	Number	Donor	Period/ duration	Donor commitment	Separate donor reporting	Comments
1. School of Economics and Business Managemei		GOK	2017 - 2020	242,000,000	no	
2. Renovation of Old Library into Offices		GOK	2017 - 2019	25,406,093	no	
3. School of Education Amphitheater Block		GOK	2017 - 2020	373,000,000	no	
4. Cabling of Engineering Workshops		GOK	2017 - 2019	15,000,000	no	
5. Construction Perimeter Wall Phase II & III		GOK	2017 - 2019	56,386,217	no	
6. Construction Main Gate Phase I & II		GOK	2017 - 2019	3,000,000	no	
7. CCTV Phase II		Internal	2017 - 2019	325,562	no	
8. High Mast Floodlights Phase III		Internal	2017 - 2019	3,448,720	no	
9. Construction of Milk Cooler House		Internal	2017 - 2019	10,076,150	no	
10. Construction of Abolution Block		Internal	2017 - 2019	3,000,000	no	
11. Construction of Entry Lane		Internal	2017 - 2020	12,000,000	no	
12. Construction of Shades for Buses		Internal	2018 - 2020	5,000,000	no	
13. Construction of Mushroom Farm		Internal	2019 - 2020	7,000,000	no	
14. Acquisition of Software		Internal	2017 - 2019	19,500,000	no	

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Note 32 (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 Manageme	242,000,000	180,033,998	80%	393,000	22,919,088	GOK
2. Renovation of Old Library into Offices	25,406,093	-	100%	-	-	GOK
3. School of Education Amphitheater Block	373,000,000	72,630,178	60%	87,000,000	72,630,178	GOK
4. Cabling of Engineering Workshops	15,000,000	7,526,676	25%	-	740,500	GOK
5. Construction Perimeter Wall Phase II & III	56,386,217	27,179,408	100%	11,040,000	20,707,549	GOK
6. Construction Main Gate Phase I & II	3,000,000	-	90%	-	-	GOK
7. CCTV Phase II	325,562	2,342,709	90%	-	499,460	GOK
8. High Mast Floodlights Phase III	3,448,720	1,170,574	100%	-	-	GOK
9. Construction of Milk Cooler House	10,076,150	13,022,867	90%	-	2,193,796	Internal
10. Construction of Abolution Block	3,000,000	-		3,000,000	-	Internal
11. Construction of Entry Lane	12,000,000	11,561,565	15%	12,000,000	11,561,565	Internal
12. Construction of Shades for Buses	5,000,000	-		5,000,000	-	Internal
13. Construction of Mushroom Farm	7,000,000	-		7,000,000	-	Internal
14. Acquisition of Software	19,500,000	15,312,000	85%	-	-	Internal
Totals	**775,142,742**	**330,779,975**	**-**	**125,433,000**	**131,252,135**	

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Appendix 3: STATEMENT OF CASH FLOWS NOTES

	Note	Statement of Financial Performance 30-Jun-20	Changes in Statement of Financial Position	Statement of Cash Flow 30-Jun-20
		Kshs.	Kshs.	Kshs.
Cash flows from operating activities				
Receipts				
Exchequer Grants (Recurrent)	A	2,143,557,248	(93,768,282)	2,049,788,967
Tuition Income	B	388,905,983	(23,641,563)	365,264,419
Administrative and Related Fees	C	205,649,885	1,686,600	207,336,485
Graduation Fees		12,392,500	-	12,392,500
Accomodation Fees		12,668,087	-	12,668,087
Income Generating Activities Income	D	15,204,035	(184,384)	15,019,650
Research Administrative Fees		2,835,925	-	2,835,925
Other Income		3,389,216	-	3,389,216
		2,784,602,878	**(115,907,629)**	**2,668,695,249**
Payments				
Staff Remuneration Costs	E	2,009,055,597	(281,887,924)	1,727,167,673
Staff Gratuity and Pension Contributions	F	148,058,462	44,412,300	192,470,762
Staff and Student Welfare		83,583,681	-	83,583,681
Council Expenses		1,129,496	-	1,129,496
Council Expenses		18,560,104	-	18,560,104
Administration and Central Services Expenses	G	65,259,153	(31,277,097)	33,982,056
Academic, Research & Student Affairs Expense	H	174,172,326	(50,132,319)	124,040,007
Planning, Research & Extension Expenses		24,344,945	-	24,344,945
Support Services		146,862,953	-	146,862,953
Finance Expenses		1,219,030	-	1,219,030
Depreciation		83,278,392	(83,278,392)	-
		2,755,524,138	**(402,163,431)**	**2,353,360,707**
				315,334,542
Changes in Agent Liability Payables				
Donor Research Grants		-	-	(8,369,367)
UoESO Fund Accounts		-	-	1,431,614
Agent Liability Accounts		-	-	888,000
Net cash flows from operating activities				**309,284,789**
Cash flows from investing activities				
Purchase of property, plant, equipment and intangible		-	-	(27,106,425)
Decrease/(Increase) in non-current receivables		-	-	-
Increase in work in progess (WIP)		-	-	(131,252,135)
Decrease/(Increase) in Capital Deptn. Adjustment		-	-	(34,404,782)
Net cash flows used in investing activities		-	-	**(192,763,342)**
Cash flows from financing activities				
Government Capital grants		-	-	98,300,338
Net cash flows used in financing activities		-	-	**98,300,338**
Net increase/(decrease) in cash and cash equivalents				**214,821,785**
Cash and cash equivalents at 1 July				245,788,572
Cash and cash equivalents at 30 June		-	-	**460,610,356**

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Note A : - Exchequer Grants Receivable

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
13-09-000	Exchequer Grants Receivable	A	253,432,139	159,663,858	(93,768,282)
	Total		**253,432,139**	**159,663,858**	**(93,768,282)**

Note B : - Tuition

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
13-01-000	Student Debtors	B	374,215,271	420,218,028	46,002,756
21-02-001	Prepaid Fees (Students)	B	82,690,552	97,000,888	(14,310,335)
21-02-003	HELB-Loan Students	B	5,321,230	5,282,130	39,100
21-02-004	HELB-Bursaries Students	B	201,000	178,000	23,000
21-02-005	CDF- Constituency Developm	B	18,184,515	17,860,215	324,300
21-02-006	Sponsorships	B	20,858,830	19,796,166	1,062,664
21-02-007	Unallocated Fee	B	21,550,733	77,413,728	(55,862,995)
22-04-000	Provision for Bad Debts	B	(7,484,305)	(8,404,360)	(920,055)
	Total		**515,537,827**	**629,344,794**	**(23,641,563)**

Note C : -Administrative and Related Fees

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
21-02-002	Caution Money	C	15,278,644	13,592,044	1,686,600
	Total		**15,278,644**	**13,592,044**	**1,686,600**

Note D : - Income Generating Activities Income

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
13-07-000	General Debtors	D	3,591,305	3,406,921	(184,384)
	Total		**3,591,305**	**3,406,921**	**(184,384)**

Note E : - Staff Remuneration Costs

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
21-03-006	Staff Insurance	E	29,857	-	(29,857)
21-03-007	SACCOS	E	5,292	-	(5,292)
21-03-009	WELFARES	E	1,225	(0)	(1,225)
21-03-015	Part Time Lecturers	E	116,060,901	87,641,490	(28,419,411)
50-01-011	National CBA 2013/17 Arrear	E	253,432,139	-	(253,432,139)
	Total		**369,529,414**	**87,641,490**	**(281,887,924)**

Note F : - Staff Remuneration Costs

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
21-03-010	PENSION	F	-	44,412,300	44,412,300
	Total		**-**	**44,412,300**	**44,412,300**

Note G : - Administration & Central Services

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
13-10-000	Deposit with Service Providers	G	5,524,567	5,530,567	(6,000)
21-01-001	Trade Creditors	G	28,195,927	38,951,488	10,755,561
21-01-003	With-Holding Tax	G	(16,205)	(9,499)	6,706
21-01-006	Capital Creditors	G	1,506,549	1,506,549	-
21-01-007	Commissioner of Domestic Ta	G	4,015,629	4,046,244	30,615
21-01-008	Retention (Contractor)	G	36,538,447	36,224,914	(313,533)
21-01-009	VAT Taxes	G	1,283,581	1,175,504	(108,077)
22-01-000	Provision for Audit Fees	G	3,035,000	2,085,000	(475,000)
22-03-000	Payroll Recoveries	G	2,721,836	6,878,746	2,078,455
22-05-000	Accrued Expenses	G	251,121,828	164,630,181	(43,245,824)
	Total		**333,927,159**	**261,019,693**	**(31,277,097)**

Note H : - Academic, Research & Student Affairs

Code	Particulars		31-Mar-20 Ksh	30-Jun-19 Ksh	Changes Ksh
13-06-000	Staff Imprests	H	3,917,113	12,407,063	(8,489,950)
22-01-000	Provision for Audit Fees	G	3,035,000	2,085,000	(475,000)
22-02-000	Bank transfers	G	-	-	-
22-03-000	Payroll Recoveries	G	2,721,836	6,878,746	2,078,455
22-05-000	Accrued Expenses	G	251,121,828	164,630,181	(43,245,824)
	Total		**260,795,776**	**186,000,989**	**(50,132,319)**

University of Eldoret

ACCREDITATION VISIT BY ENGINEERS BOARD OF KENYA(BEK)

THURSDAY 30TH JANUARY 2020