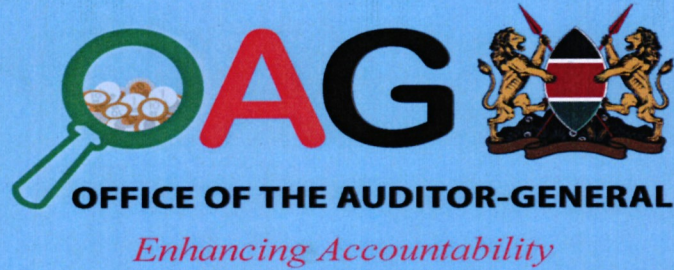


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REPORT

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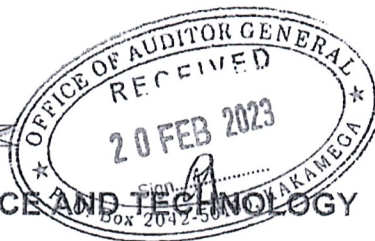
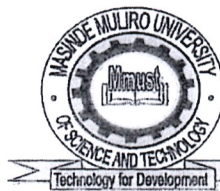
THE AUDITOR-GENERAL

ON

**MASINDE MULIRO UNIVERSITY OF
SCIENCE AND TECHNOLOGY**

**FOR THE YEAR ENDED
30 JUNE, 2022**





MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30TH 2022

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1. UNIVERSITY INFORMATION AND MANAGEMENT

(a) Background information

Masinde Muliro University of Science and Technology (MMUST) is a legal entity established under the Universities Act No 42 of 2012. The University is domiciled in Kenya.

(b) Principal Activities

The principal activities of the University are teaching, research, innovation and extension services.

(c) VISION

To be the Premier University in Science, Technology and Innovation

(d) MISSION

To provide excellent University education, training and research through integrating science, technology and innovation into quality programmes to suit the needs of a dynamic world.

(e) PHILOSOPHY

MMUST holds the view that science and technology is an indispensable tool in harnessing resources of nature for sustainable development and in creating an environment in which human beings can survive and realize their potential. Thus, the human being has the moral obligation to creatively improve the environment. This can be achieved through a well-conceptualized educational, scientific and technological package through which every human being must rightfully experience and acquire the tools to facilitate this philosophy.

To meet the requirements of its Vision, Mission and Philosophy, MMUST upholds the following values:

- i. Customer focus
- ii. Accountability
- iii. Collegiality
- iv. Excellence
- v. Professionalism
- vi. Innovativeness
- vii. Integrity

(f) Key Management

The Council members who held office during the Financial Year ended 30th June 2022 and up to the date of this report were:

No	Name	Designation	Appointment Date	Retirement Date
1.	Dr. Jane Musangi Mutua	Council Chairman	10-3-2020	9-03-2023
3.	Prof. Solomon I. Shibairo	Vice Chancellor Secretary	27-3-2020	-
4.	Ms. Lucy Mugwe	Alternate to PS-SDHR Council Member	27-5-2020	-
5.	Mr. Peter Muhia Wanjiku	Rep CS- National Treasury and Economic Planning Council Member	5 th May 2021	-
6.	Dr. Ahmed Diriye	Council Member	15-5-2019	28-04-2022
7.	Ms. Connie Okwisa	Council Member	10-3-2020	09-03-2023
8.	Mr. Gad Gathu Kiragu	Council Member	10-3-2020	09-03-2023
9.	Mr. Stephen Mutoro	Council Member	10-3-2020	09-03-2023
10.	Mr. Joshua Onyango Ogongo	Council Member	10-3-2020	09-03-2023

- i) PS -Principal Secretary
- ii) SDHR- State Department for Higher Education and Research
- iii) CS- Cabinet Secretary

(g) Fiduciary Management

The key management personnel who held office during the Financial Year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Vice Chancellor and Accounting Officer	Prof. Solomon I. Shibairo
2	Deputy Vice Chancellor (A&F)	Prof. John Kuria Thuo
3	Deputy Vice Chancellor (A&SA)	Prof. Hussein Golicha
4	Deputy Vice Chancellor (PRI)	Prof. Charles Mutai
5	Finance Officer	CPA Jared G.O.O. Rading'
6	Procurement Officer	Ms. Scarlet Kavaya
7	Ag. Registrar Academic Affairs	Prof. Thomas W. Sakwa
8	Ag. Registrar RIO	Prof. Alice Ndiema
9	Ag. Deputy Registrar Administration	Dr. Eglay Tsuma

(h) University Headquarters

Masinde Muliro University of Science and Technology, Kakamega-Webuye Road,
P.O Box 190- 50100, Kakamega, KENYA.

(i) Fiduciary Oversight Arrangements

The Fiduciary oversight is achieved through the following:

- i) Audit, governance, Risk Management and Compliance Committee of Council

*Masinde Muliro University of Science and Technology
Annual Report and Financial Statements
for the year ended 30th June 2022*

- ii) Finance, Resource Mobilization s and Planning Committee of Council
- iii) Public Investment Committee of Parliament
- iv) Auditor General
- v) Internal Audit Department

(j) University Contacts

Telephone: 254 702 597360/1

E-mail: info@mmust.ac.ke, vc@mmust.ac.ke

Website: www.mmust.ac.ke

(k) University Bankers

1. Kenya Commercial Bank Ltd. (Main)
P.O. Box 152
Kakamega
2. Co-operative Bank of Kenya Ltd.
P.O. Box 1511
Kakamega
3. ABSA Bank Kenya Ltd.
P.O. Box 1815
Kakamega
4. Standard Chartered Bank Ltd.
P.O. Box 6302
Kakamega
5. National Bank of Kenya Ltd.
P.O. Box 1815
Kakamega
6. Equity Bank Ltd.
P.O. Box 2512
Kakamega
7. Family Bank Ltd.
P.O. Box 1486
Kakamega

(l) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084- GPO 00100
Nairobi, Kenya

(m) Principal Legal Adviser

The Attorney General
State Law Office, Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. THE UNIVERSITY COUNCIL

i) CHANCELLOR OF THE UNIVERSITY



Chancellor, Dr. Peter Wanyaga Muthoka
D.ML, MA(Ed), BA (Hons), EBS, MBS, FKIB,
FKIM

PROFILE

1. Dr. Peter Wanyaga Muthoka was appointed by His Excellency, the President of the Republic of Kenya as the Chancellor of Masinde Muliro University of Science & Technology (MMUST) on 14th December, 2017. He succeeded the third President of the Republic of Kenya His Excellency Hon. Mwai Kibaki who served the University as the Chancellor for 10 years.
2. Dr. Muthoka is also the Chairman: Board of Fellows of the Kenya Institute of Management (KIM) and Chairman of the Board of Trustees of The Management University of Africa (MUA). He is Chairman of the Old Mutual Investment Group (K) Ltd, the UAP-Old Mutual Foundation, Bel Air Management Ltd, the Advocates Plaza Ltd, Woodley Springs Ltd and Faulu Microfinance Bank. He is a Director of UAP-Old Mutual Holdings Ltd and Old Mutual Life Assurance Company (K) Ltd; and Director of the Institute of Directors, Kenya, as well as a Life Member of the Kenya Red Cross Society. He is a patron and initiator of a number of community projects.
3. He retired from being a Board Member of the Kenya Commercial Bank (KCB) in May 2012 in accordance with the Bank's Board Charter, having served the Board for the maximum 8 years from 2004 to 2012, as a Director, inclusive of the last 4 years as the Group Chairman. He was Chairman of KCB South Sudan, KCB Uganda and KCB Rwanda, Director KCB Tanzania, KCB Foundation, and Savings & Loan Ltd. The period under his chairmanship witnessed the transformation of the Bank to a shining example of successful turn-around that moved the Bank from "Good" to "Great". He was the Managing Director of the agricultural company, Sasini Ltd, for 5 years from 2004 to 2008 where he was part of the team that presided over far reaching reforms in this Nairobi Securities Exchange listed company. He is a transformational leader.
4. Dr. Muthoka is an alumnus of Nyeri High School (O-Level) and Strathmore College, (A-Level) and holds BA (Hons) Degree from University of East Africa (UEA), MA Degree from University of California, Los Angeles (UCLA), and Honorary Degree of Doctor of Management and Leadership (D.ML)(Honoris Causa) from The Management University of Africa (MUA), and Course Certificates from United Nations Educational, Scientific and Cultural Organization (UNESCO), Bank of England, International Monetary Fund (IMF), World Trade

Organization (WTO), International Trade Centre (ITC), Japanese External Trade Organization (JETRO), Singapore Export Institute (SEI), Kenya Institute of Administration (KIA), Centre for Corporate Governance (CCG), Strathmore Business School (SBS) among other reputable institutions.

5. He has served in senior positions with the Government of Kenya (Office of the President and Ministry of Education), United Nations related bodies (UNESCO, UNDP, UNICEF, WTO, ITC), and the Central Bank of Kenya. He was founder and Chief Executive of the College of Banking and Finance of Kenya, founder and first Chief Executive of Export Promotion Council of Kenya and Kenya Commissioner-General at Expo 2000 in Hannover, Germany.
6. Dr. Peter Wanyaga Muthoka has been a corporate leader and an entrepreneur with a long and varied experience in public and private sectors in the fields of management, education, finance, investment, export promotion, agriculture, real estate, corporate governance, international diplomacy, and community voluntary work. He has been an initiator and implementer of development programmes at national, regional and international levels under the auspices of the Government of Kenya (GOK) and multilateral and bilateral agencies. He has served in many other Boards and/or capacities including Export Processing Zones, The Ark Ltd, Sasini Ltd, Kenya Joint Industrial and Commercial Consultative Council, National Committee on Investments, Capital Markets Authority Education and Promotion Committee, Coordinator of Kenya Post Lome ACP Steering Committee, Chairman of Old Mutual Investments Services Ltd, Director of Old Mutual Holdings (K) Ltd, Director of Old Mutual Africa Holdings, Director of Old Mutual Emerging Markets, Member of the Panel of the World Bank Conciliators of International Centre for Settlement of Investment Disputes, and Member of a Justice and Peace Committee. He continues to have close association with the industry and academia as he is a frequent facilitator in various Universities and the corporate world in lectures related to management, leadership and governance. He is a trainer and trainer of trainers.
7. Dr. Muthoka is a Fellow of the Kenya Institute of Management (FKIM) and Fellow of Kenya Institute of Bankers (FKIB). In 2004, he was awarded the medal of Moran of the Burning Spear (MBS), by H.E The President of Kenya for "devotion, commitment, loyalty and exemplary service" rendered to the Kenyan Public Service and international organizations for 38 years from 1966 to 2004. In 2012, he was awarded the medal of Elder of the Burning Spear (EBS), by H.E The President of Kenya for distinguished service rendered to the Nation, especially in areas of finance, investments, corporate social responsibility and philanthropy.

 Chairperson of Council	Dr. Musangi Jane Mutua Dr. Musangi J. Mutua is the current Chair of Masinde Muliro University of Science and Technology-MMUST Governing Council. Previously, she served as the inaugural Chair of the Human Resource Committee of the University of Eldoret Council between 2013-2017 and the Chair of the Governing Council Pwani University between 2017-2020. She has a wide experience in Public Sector Management specifically she is hands-on in human resource management having served at the Directorate of Personnel Management-DPM, Post Office Savings Bank- Postbank and the East African Portland Cement Company-EAPCC heading the Human Resource Docket. Dr. Musangi is well versed with corporate governance having been a member of among others Central Agricultural Board, Kitui Teachers College and Kitui County Assembly Service Board. She has exceptional skills in team leadership, operational and people management. Dr. Musangi is a Chartered Human Resources Practitioner, holds a PhD in Business Administration specializing in Strategic Management-UON, Masters in Public Administration-University of Canberra, Higher Diploma in Human Resource Management-IHRM and BA Government-UON. She has published in the field of Business Process Outsourcing strategy and performance of Kenyan State Corporations among other publications in peer review journals. Dr. Musangi is a full member of the Institute of Human Resource Management IHRM, The Kenya Institute of Management KIM and an Human Resources Practitioner with an HR Practicing Certificate from IHRM.
 Member	Ms. Connie Okwisa Mogaka PhD (on-going) (JKUAT), MA (Sociology) (JNU); Bed (Science)(University of Nairobi); PGDEP&A (NIEP-India), Higher Diploma in Professional Counselling(KAPC); Has had close to 40 years working experience in various sectors in education, training and consultancies with various organisations.

 Member	Mr. Stephen Mutoro Holds a Bachelor's Degree in Literature and a Master's Degree in Criminology, both from the University of Nairobi. He has qualifications in Innovation in Governance (from the Ash Institute of the JF Kennedy School of Government at Harvard University); Project Management (from the British Council) and Conflict Transformation Across Cultures from School of International Training, Brattleboro, Vermont, USA among others. Mr. Mutoro is the Secretary General of the Consumers Federation of Kenya (COFEK) and has previously worked with The Kenya Alliance of Resident Associations (KARA) and the Nairobi Central Business District Association (NCBDA)
 Member	Mr. Gad Gathu Kiragu Holds a Master of Laws and Bachelor of Laws degrees from the University of Nairobi. He has eleven years of experience as a legal consultant. He specializes in corporate governance, commercial law, civil and commercial litigation, alternative dispute resolution and legal drafting. He has sat in the council of the Law Society of Kenya-Nairobi branch as well as the boards of various other institutions. He is an adjunct lecturer at the Kenya School of Law. He is a Certified Secretary (CS) and a member of the Institute of Certified Secretaries as well as member of the Chartered Institute of Arbitrators-Kenya Branch (MCI Arb)
 Member	Mr. Joshua Onyango Ogango MA in Economics & Social Studies (University of Manchester, UK); PGDPA&M (Glasgow College of Technology). Has over 40years in Teaching and Public Administration. Held various positions in the Government of Kenya from District Officer III rising through the ranks to District Commissioner in 2007. He chaired various District Security Committees, District Procurement Committees, District Education Board, and District Development Committee.
 Member	Dr. Mohammed Ahmed Diriye PhD(Business administration-HR) and MSC(HR) both from University of Nairobi, Executive Master's in Business Administration (EMBA)(JKUAT),BBA(KeMU). He has undergone professional training's on Corporate Governance, Performance Management and the Mwongozo code of ethics among others. He is a member of the Institute of Human Resource Management(IHRM) and Kenya Institute of Management (KIM).He previously served as a member of the Council of the Institute of Human Resource Management(IHRM)

	Ms. Lucy Waithira Mugwe Works as Deputy Internal Auditor General at the State Department for University and Research. She has vast experience in the audit field having worked as an internal auditor for 22 years in various government institutions namely, Teachers Service Commission (TSC), Ministry of Foreign Affairs, Ministry of Commerce & Tourism, Ministry of Labour & Social Protection and currently at the Ministry of Education. Ms Mugwe is a holder Master's degree in Finance, a CPA (K) and Certified Information System Auditor (CISA), member of the Institute of Internal Auditors (IIA) as well as Institute of Certified Public Accountants (ICPAK) and ISACA.
Member	
	Mr. Peter Muhia Wanjiku Mr. Muhia has MBA and BCOM(Finance) degree qualifications. He is the alternate to the Cabinet Secretary to the National Treasury and Planning. He has 13 years working experience in financial management in the Public Sector.
Member	
	Prof. Solomon I. Shibairo, B.Sc., MSc, PhD, MKNAS He is a holder of BSc, M.Sc (UoN), PhD (UBC, Canada). Has had over 35 years of University teaching, research, supervision and academic leadership. Held various leadership positions in Universities from Chairperson of Department, Dean of a School, and Deputy Vice Chancellor. Serves as the Vice Chancellor of MMUST and Secretary to the Council.
Member	

3. MANAGEMENT TEAM

Name	Academic and Professional Qualifications
 Prof. Solomon I. Shibairo	Vice Chancellor He is a holder of BSc, M.Sc (UoN), PhD (UBC, Canada). He has over 35 years of University teaching, research, supervision and academic leadership. He is a Professor of Horticulture, specialized in Olericulture. Prof. Shibairo is a member of the Horticultural Association of Kenya and the Kenya National Academy of Sciences. He has taken professional trainings in corporate governance, leadership and performance management among others. Has held various leadership positions from Chairperson of Department, Dean of a School, and Deputy Vice Chancellor. He was appointed as Vice Chancellor of MMUST on 20 th March 2020.
 Prof. Charles Mutai	Deputy Vice Chancellor, Planning, Research and Innovation(PRI) BSc (UoN), MSc. (Liverpool), PhD (Athens), Postdoc (China). He is a Professor in the Department of Medical Laboratory Sciences and has over 20 years' experience in the public service. His expertise is in teaching and research in the areas of Pharmacology, Pharmacognosy and Complementary/Alternative Medicine. He is the founder dean of School of Public Health and Biomedical Sciences & Technology and has also served as Deputy Principal in charge of Academic and student Affairs at Turkana University College in Lodwar
 Prof. Hussein Golicha	Deputy Vice Chancellor, Academic and Student Affairs. Prof. Golicha is a holder doctorate degree in physics, specializing in Chemical Physics from Egerton University, Masters in Physics from Kenyatta University and BEd (Maths and Physics) from the University of Nairobi. His areas of academic and research interest are in the fields of Chirality (handedness of nature) and material science. He has supervised multiple post graduate students to successful completion. His major scholarly contribution was his role in the study of Chiral molecules using liquid crystals as hosts. He has contributed immensely to teaching and learning of physics at secondary level through his books. Before joining Masinde Muliro University of Science and Technology (MMUST) in September, 2021, Prof Golicha served as Deputy Vice Chancellor Academic and Student Affairs, at Garissa University.
 Prof. Thuo	Deputy Vice Chancellor, Administration and Finance Prof. Thuo has 26 years working experience in corporate banking consultancy and university teaching, research and senior management. He is a business management graduate of the University of Nairobi's School of Business with academic qualifications in BCom, MBA and PhD. His professional credentials are: CPA (K) and member of Institute of Certified Public Accountants of Kenya (ICPAK); CPS (K) and member of Institute of Certified Secretaries of Kenya (ICSK); and Chartered Marketer with

Prof. J. Kuria Thuo	Chartered Institute of Marketing (CIM, UK).
 CPA Jared G.O.O. Rading	Finance Officer He has 20 years of practical and hands on experience in Accounting, Finance, Administration, Procurement and Strategic Leadership. Holds B.Com(Accounting)(KU),MBA(Accounting)(MSU) and is currently pursuing PhD in Accounting at Maseno University. Has a certificate in Strategic Leadership Development Programme (SLDP) from Kenya School of Government. He is also a Certified Public Accountant and a registered member of the Institute of Certified Public Accountants of Kenya. He is a Certified Pensions Trustee.
 Dr. Eglay Tsuma	Ag. Deputy Registrar in charge of Administration She holds BEd(Arts)(KU),MSc(HRM) and PhD(HRM) (MMUST) She is responsible for Human Resource Management, Central Services and General Administration in the university. Has 25 years experience in human resource management, teaching and research sectors.
 Prof. Thomas Sakwa	Ag. Registrar in charge of Academic Affairs Holds BSc., M.Phil. and PhD (Moi). He has over 21 years of university teaching and management. He is a member of Kenya National Academy of Sciences, KIM, and MPSK. He was appointed to Management Board in January 2019.
 Dr. Patrick Wanguche	Senior Medical Officer Holds a Bachelor of Medicine and Bachelor of Surgery (M.B.Ch.B)(UoN). He has vast experience in medical administration especially in Health Systems Management application of efficiency measures in control of health expenditure in organizations.
 Dr. Benedicte Abwao	Dean of Students Holds MEd (Guidance and Counselling) (KU) and PhD (MMUST) She has over 20 years working experience in management, with 11 years in University Student Affairs Department and 6 years as a member of the University Management Board. She is qualified in Peace and Conflict Management and an expert in Gender issues and is a registered member of CAK, KPCA, KUDSA and DMAK



Mr. Vincent Chibini

Ag. University Librarian

Holds Dip LIS (STTI), B.Sc LIS (Moi), M.Phil LIS (Moi), with over 20 years of practical and hands on experience in Library and Information Resources Management. He is a registered Member of KLA, IFLA, and KLISC. He joined the University Management Board in November 2015.



Dr. Alice Chesambu

Ag. Registrar Planning, Research and Outreach

She holds a PhD, MSc (Agricultural Extension), BSc. and Diploma from Egerton University. She has over 20 years in research and community outreach from Kenya Agricultural Research Institute (KARI) and 14 years of university teaching. A founder member of Kenya Professional Association of women in Agriculture and Environment (KEPAWAE), African Women in Science and Engineering (AWSE) and Environmental Impact Assessment Associate Expert (EIA). Joined University Management Board 1st November 2020.

4. CHAIRMAN OF COUNCIL'S STATEMENT



On behalf of Masinde Muliro University of Science and Technology (MMUST) Council, it is with great pleasure that I present the Annual Report and Financial Statements of the University for the Financial Year (FY) ended 30th June 2022. I wish to state that during the financial year, the University Council through the Public Service Commission succeeded in hiring suitable officers for the vacant top management positions in September 2021. This has promoted stability in the operations of the University.

The key achievements during FY 2021/2022 period were the ground breaking for the TVET and Engineering Complex that when completed will avail the University state of the art learning infrastructure. We also commenced the construction of an Olympic size swimming pool and a foot bridge aimed at enhancing students and staff welfare and easing movement. The Council also promoted a number of staff especially Associate Professors and Professors in an effort to improve the quality and visibility of both our teaching and research activities.

The Council has continued to maintain oversight over utilization of resources which has significantly enhanced operational efficiency and effectiveness and also ensured that the University is stable and that peace and tranquility is maintained.

The University Council wishes to thank all stakeholders in particular the Government of Kenya for the continued funding of the University as well as the teaching and non-teaching staff, suppliers, students as well as the community surrounding the University who contributed in one way or another to make the year successful. God bless them all.

A handwritten signature in dark ink, appearing to read 'J. Mutua', written over a circular stamp or seal.

Dr. Musangi Jane Mutua
Chairman of Council

5. REPORT FROM THE VICE CHANCELLOR



It is with great pleasure that I present to you the University's Annual Report and Financial Statements for the Financial Year ended 30th June 2022. As a University, we continue with our quest to make Masinde Muliro University of Science and Technology the Premier University in Science, Technology and Innovation. We are committed to providing better services to all our stakeholders with quality teaching, research and consultancy which constitute our core mandate as a University. The University implemented its objectives with a clear direction in staking its position as a Science, Technology and Innovation institution of higher learning.

Financial Stewardship

The University Council has continued to implement reforms aimed at improving the financial health of the University. The reforms have realized the timely preparation of quarterly financial statements, compliance with statutory obligations, increase in staff morale and general improvement in service delivery to our key stakeholders and customers.

In the FY 2021/2022, the University recorded a drop in surplus to Kshs. 16,248,413 from Kshs. 258,080,382 reported in FY 2020/2021. This was due to high financial efficiency in achievement of set objectives. The Balance Sheet of the University stood at Kshs. 6,529,850,910 as at 30th June 2022 compared to Kshs. 6,798,715,201 as at 30th June 2021. The reduction is attributed to drop in student debtors following error corrections on the ledger and enhanced credit management. The working capital improved with cash balances closing at Kshs. 562,494,922 up from Kshs. 517,362,134 in the previous year 2020/2021. The University therefore remained financially stable during the year despite post COVID-19 Pandemic challenges.

Staff welfare

During the year, the University allowed several staff to undertake various trainings in order to boost the skills required for work performance. A total of 62 staff were trained in the year costing Kshs. 12,430,179. Additionally, Kshs. 3,971,000 was spent on scholarships for staff dependants during the year. The University will continue to invest and equip the staff with requisite skills in order to improve productivity.

Infrastructure Development.

The University continued to invest in infrastructure to increase teaching and research space for our students and staff. In the FY 2021/2022, the construction of Engineering and TVET Complex estimated to cost Kshs. 800,000,000 commenced with 15% completion rate realized as at 30th June 2022. The Olympic size swimming pool and the Footbridge construction commenced and realized 48% and 49% completion rate respectively by 30th June 2022. These are flagship projects for the University as they will contribute significantly to achieving high quality training and research and improvement on the general ambience of the University.

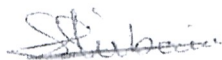
Student welfare

The lives and experiences of our students is key in our mandate as a University. In the year 2021/2022, we supported various activities which involve students such as sports and games, choir and drama, talent scholarships and student leadership. A new set of student leaders were elected to the MMUSO Council through a competitive, peaceful and democratic election. Our various teams performed very well taking top honors in various sports in the country. The University Council and Management will continue to allocate resources to these activities to promote holistic growth and development of our student. A total of Kshs. 36,254,141 was spent towards these activities in this financial year.

Conclusion

I wish to take this opportunity to thank the Council, the University Management Board, Senate and other organs of the University for their leadership and commitment to the realization of the mandate of the University the FY 2021/2022. I wish to thank all our students who remained calm to ensure smooth running of the University programmes. My appreciation also goes out to the entire staff for their steady commitment that realized the progress recorded in the year ended 30th June 2022. Finally, I wish to particularly appreciate the support of the National Government and other stakeholders in fulfilling their commitments to our University and assure them of our continued cooperation and prudent utilization of resources bestowed on us.

Thank you very much. God bless you.



Prof. Solomon I. Shibairo, PhD
VICE CHANCELLOR

6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE YEAR 2021/2022

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.

MMUST has 6 strategic pillars and objectives within its Strategic Plan for the FY 2019/20- 2022/2023. These strategic pillars are as follows:

Pillar 1: Academic Excellence

Pillar 2: Research, Innovation, Extension services and Internationalization

Pillar 3: Consultancy Services

Pillar 4: Student Services

Pillar 5: Financial Growth and Sustainability

Pillar 6: Institutional Capacity

MMUST developed its annual work plan for FY 2021/2022 based on the above 6 pillars. All heads of cost centres signed cascaded performance contracts with their immediate supervisors. Assessment of the performance for each cost centre was done on quarterly basis. The University achieved its performance targets set for the FY 2021/2022 period for its 6 strategic pillars. A snapshot of the key achievements are given in the table I below

Academic Excellence

Table 1: To offer market driven academic programmes and enhance teaching infrastructure

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Review & develop new programs	Scan the market	Market survey report	2	1	One survey done (Employability of MMUST graduates)
	Carry out the Training Needs Assessment	TNA report	4	3	Done every academic year
	Review of programmes	Report of reviewed programmes	4	3	-Continuous activity -All schools funded to review their programmes -8 programmes submitted to CUE for accreditation

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for the year ended 30th June 2022

	Stakeholder engagement	Stakeholder engagement report	4	3	-Done, for all reviewed programmes at school level -TVET programmes subjected to stakeholder review
	Curriculum development	No. of Curricula	12	9	-TVET Programmes reviewed and accredited
		No. of Modules	60	45	- done for all common courses (list not provided)
Market the programs	Designing marketing materials	Categories of Marketing materials	5	5	-Done Banners, print media, mass-media, fliers, brochures
	Roll out marketing programs	Level of national coverage	100 %	100 %	- 80% Through TV adverts, print media and social media
Enhance the teaching Infrastructure	Renovate existing teaching facilities	percentage of renovated facilities	100%	70%	Done. MPH, SPD, LIB -Painting of major building done -re-tiling done Clearing of walkways
	Construction of more school/institute specific lecture space	Percentage rate of completion	100%	65%	10% -completion of the tuition block (ECA) -Proposals for the health science complex and school of education done by respective deans
	Construction of a learning factory for TVET	Functional factory	1	1	Not done. Was to commence in YR2 Proposal done by the directorate
	Construct and equip the engineering complex	Operational engineering complex	100%	70%	10%- Construction ongoing
	Construct school of medicine	Functional SOM	100%	60%	Not done
	Expand the library resources	% rate of completion	5%	5%	Not done

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	Construct ultra-modern conference facility	Functional conference centre	100%	50%	Not done
	Construct a modern health facility	Operational health facility	100%	70%	Not done
	Construct modern graduation square and sports complex	Complete graduation complex	100%	50%	Not done
	Construction of roads, pathways, landscaping	Cabro/internal roads	100%	70%	- Done for pathways Landscaping done
	Construct and equip a center for staff with young children	Functional center	100%	70%	Not done
	Construct a staff common room	Functional common room	100%	70%	Not done
	Enhance the health wellness facility	Complete swimming facility	100%	0%	To commence in the 4 th year
	Establish model green house	Complete green house	100%	100%	Done
	Construct a perimeter fence	Complete phase II and III	100%	50%	100% done
	Establish a diagnostic tissue culture laboratory	Functional laboratory	100%	100%	Not done
	Construction of DAICELLS	Percentage rate of completion	100%	10%	-Proposal done -MoU ready for signing

Research, Innovation, Extension Services and Internationalization

Table 2: To generate knowledge for informed decision making

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Strengthen research and innovation framework	Review research and innovation policy framework & Develop research guidelines	Approved policy	1	1	-Review ongoing
		Approved guidelines	1	1	-Publication guidelines by DPS
Develop research thematic areas	Environmental scanning	List of possible thematic areas	1	1	Done for URF funding
	Stakeholders engagement	Stakeholders engagement report	1	1	Done - DRPS facilitate schools participation
	Generation of thematic areas	Profile of thematic areas	1	1	Done in schools
Undertaking research work	Formation of multidisciplinary research team	No. of teams formed	18	18	25 Active teams
	Drafting of concept papers and research proposals	No. of concept papers	150	105	Done - 150
		No. of research proposals	150	105	Done - 150
		No. of funded research proposals	12	8	Achieved – over 50 URF funded
	Roll our research activities	No. of quarterly Progress reports	16	12	Not yet done
		No. of Final research	4	3	Not yet done

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		reports			
Dissemination of research findings	Organize conferences and seminars	No. of international conferences	4	3	Done
		No. of national conference	12	3	Done
		No. of national workshop	40	30	Done
	Writing of position papers	No. of position papers	12	9	Not done
	Drafting of policy briefs	No. of policies briefs	6	4	Not done
	Drafting papers for publication	No. of paper published	1200	900	626 reported
	Public/inaugural lectures	No. of inaugural lectures	12	9	Not done

Table 3: To improve livelihoods of communities

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target 2021/2022	Achievement 2021/2022
Commercialise innovation finding	Packaging of developed prototype	Design of potential products and services	4	3	- Masks project launched -URF call to fund potential products/services out
	Patent of developed prototype	No. of patents for products and services	2	1	1 Patented product is under plan for commercialization by director innovation
		No. of licences	2	1	Not done
	Establishing a Spin-off Firm	Licences for spin off firms	2	1	Not done

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	Licensing companies	No. of MOUs	1	1	Done - already signed one with CBO (Flame-Tree Ltd)
		No. of licences	2	2	Not done
Enhance technology transfer	Review Innovation policy	Innovation Policy	1	1	Draft available in line with NACOSTI guideline
	Establish incubation centre	Equipped incubation Centre	1	1	Not done Incubated 3 concepts/COVID19 products
	Patent Innovation	No. of IPs filed	4	1	Already filed 2 IPs in 2019/2020 documentation available
	Link Innovators with industry	Service agreement	1	0	To be done in YR4.

Table 4: To increase the number of International students

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Streamline services for international students	Develop an internationalization policy	Approved policy	1	1	-Review ongoing
	Develop suitable admission process	Approved admission procedure	1	1	Online admission implemented
	Establish a liaison office for international students	Functional office	1	1	Not yet commenced
	Introduce international modes of payment	No. of modes	3	3	Not done
	Develop policy on accommodation of international students	Approved policy	1	1	Not yet commenced

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	Develop marketing materials for international students	Categories of material	3	3	Not yet commenced
Enhance collaborative and linkage activities with local, national and international partners	Write proposals for collaboration	No. of proposals	8	6	- done
	Establish a centre for sickle cell anemia research	Functional centre	100%	75%	-proposals done
	Evaluate requests for collaboration	No. of MoUs	20	15	-65 active MoUs
	Increase the number of exchange programmes	No. of staff and students on exchange programs	40	30	-done

Consultancy Services

Table 5: To Strengthen Consultancy Services

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Develop policy framework for consultancy services	Develop consultancy policy	Approved policy	1	1	Ongoing
	Develop consultancy guidelines	Approved guidelines	1	1	Ongoing
	Sensitize stakeholders of consultancy framework	Sensitization report	2	2	Not done
Build technical capacity for consultancy services	Develop capacity for staff	Staffing levels of Consultancy	100%	75%	Not done
Market consultancy services	Develop marketing concept	Approved marketing concept	1	1	Not done
	Develop of marketing materials	Categories of marketing materials	5	4	Not done

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	Roll out marketing activities	National Coverage of marketing	100%	75%	Not done
Establish consultancy linkages with public and private organizations	Sign and actualize MoUs, MoAs and MoFs	No. actualized	8	6	1 done with CGoK
	Undertake joint consultancies	No. of joint consultancies	4	3	Not done
Undertake consultancies in strategic priority areas of the Public Service	Develop thematic areas for consultancy	Approved profiles of thematic areas	11	8	Not done
	Create database of potential clients and internal consultants	Up to date Database	1	1	Not done
	Express interests to undertake consultancy services	EOI in relevant consultancy areas	20	12	1 done on development of golf hotel
	Develop Response For Proposals	RFP in relevant consultancy areas	20	12	1 done for golf hotel
	Undertake consultancy services	No. of consultancies undertaken	20	12	Not yet commenced
	Develop short course programme	No. developed	62	52	32- Done by coordinator short courses -5 developed in SDMAH

Student Services

Table 6: To mentor students to become responsible citizens

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Develop mentorship policy	Drafting of policy	Draft policy	1	1	DONE - policy in place
	Operationalization of policy	Operational policy	1	1	Done by dean of students

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	Sensitizing stakeholders	Sensitization reports	1	1	Not done
Develop mentorship programs	Content development, validation and approval	Approved program	1	1	Coaching and mentorship content developed by DoS Office
	Implement the programs	% of students engaged	100%	75%	Not done

Table 7: To enhance quality of life for students

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target ¹	Achievement
				2021/2022	2021/2022
Enhance student services and extra curriculum activities	Construct students' hostel	No. of bed spaces	500	0	To be done in YR4
	Enhance sports and recreational services	No. of facilities	4	3	Not done
	Construct a wellness center, complete with a swimming pool (international standards)	Functional pool	1	1	Construction commenced
	Upgrade the University clinic to a health Centre status	upgraded medical Centre	1	1	Not done
		Procure a fully equipped ambulance	2	1	Not done
	Modernize transport services	Procure bus	2	2	Done -2 modern buses acquired complete with facilities for special needs
	Enhance counseling services	No. of student counselors	2	2	Done
	Enhance catering services	No. of outsourced catering points	3	3	Not done
	Enhance spiritual services	No of chaplains	2	2	3 appointed
	Strengthen the career services directorate	No. of staff	3	3	Directorate in place No support staff deployed
	Enhance clubs and	No. of patrons	12	9	Done

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Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target ¹	Achievement
				2021/2022	2021/2022
	societies				
	Install CCTV cameras and flood lights	% coverage of cameras and lights	100%	75%	-Procurement done - Installation done in major buildings
	Enhance scholarships and bursaries	Categories of scholarships	3	2	Merit scholarship policy approved and implemented
	Upgrade internet services	Level of coverage of ICT services	100%	60%	-ongoing to meet demand for online teaching and administrative support

Financial Growth Sustainability

Table 8: To strengthen resource Mobilization

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target
				2021/2022
To enhance fee collection	Review fee payment and service guideliness	Approved policy	1	1
	Full operationalization of ERP	Functional System	1	1
	Reporting fees collection	% collection	100%	100%
Improve debt management	Review debt management policy	Approved debt management policy	1	1
	Reporting debt management	Debt Management Report	4	1
Lobby increased government capitation	Develop financial reports	Financial reports	4	3
	Develop cabinet paper	Approved cabinet paper	3	2
Establish Income Generating Units(IGUs)	Review IGU policy	Approved IGU policy	1	1
	Establish IGUs	No. of IGU established	7	5
		Amounts raised by IGU	50.0M	35.0M
Establish collaborations and partnerships	Review collaborations and partnership policy	Approved policy	1	1
	Signing of MoUs and agreements	Number of MoUs and agreements signed	5	3
	Operationalization of MoUs and agreements	No. of operational MoUs	5	3

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Establish Endowment Fund	Develop endowment fund policy	Endowment policy	1	1
		No. of donors	30	30
	Invite Financial donations	Amount donated	30.0M	30.0M

Table 9: To Enhance prudent utilization of resources

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Comply with PRADA, PFM and relevant laws	Develop finance and procurement manuals	Approved PFM procedures manual	1	1	1 Manual provided as per Government provision
	Develop obligations and risk register	Risk register	1	1	Risk register provided
	Sensitization of stakeholders	Stakeholders sensitization report	3	2	Done for all cost centre heads- Attendance Register provided
Strengthen internal systems, processes and controls	Implement budgetary control measures	Approved budgets	4	3	Budgets provided
		Approved procurement plan	4	3	Procurement plan provided
		Approved financial statements	4	3	Financial Statements provided
	Streamline procurement system	Approved stream-lined system	1	1	Not yet done

Institutional Capacity

Table 10: To promote corporate governance

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target ¹	Achievement
				2021/2022	2021/2022

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Develop capacity of the council and management	Train council and management on integrity and leadership	Training and induction reports	8	6	-Council induction training done
	Develop council calendar	Approved council calendar	4	3	-Done every year
	Undertake 1 Council induction and training	Training and induction reports	1	1	-Done IN 2020/21 FY
	Undertake council evaluation (SCAC)	Evaluation reports	4	3	-Not done
Develop governance instruments	Review policies and procedure manuals	No. of policies and procedure manuals developed	80	80	-A number of policies approved Council
	Implement policies and procedure manuals	Level of implementation	100%	100%	- Continours
Ensure Compliance with Constitutional and Legal Framework(SCAC)	Conduct constitutional compliance audit	Level of compliance	100%	100%	- Gender and disability audit done
	Compliance with the provision of <i>Mwongozo</i>	Level of compliance	100%	100%	-Not done
	Conduct internal and external legal audit	Level of compliance	100%	100%	-Done every FY
Strengthen Quality assurance	Develop/ Review Quality assurance policy framework	Approved QA Policy	1	1	-Not done
	Acquire ISO	Award of license	1	1	Done 100%

	certification	Staff trained on ISO 9001:2015 certification	100%	100	All cadres of staff trained
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Table 11: To attract and retain competent and dedicated staff

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target 2021/2022	Achievement 2021/2022
Maintain the optimal staffing levels	Undertake staff audit	Approved HR audit report	2	1	Not done
	Review staff establishment	Approved staff establishment	1	1	-Done and approved
	Review organizational structure	Approved organization structure	1	1	-Done
	Recruit and deploy staff	Recruitment and deployment report	4	3	-Continuous
Enhance Staff Training and Development	Undertake Training Needs Assessment	TNA Reports	4	3	-Done
	Develop training Schedule	No. of Training Schedules	4	3	-Done
	Implement training plan	Training reports	4	3	-done for all support staff
Enhance Staff Performance Management systems	Develop Staff Performance Management guidelines	Performance Management guidelines	4	3	Done
	Undertake performance appraisal annually	Performance appraisal reports	4	3	Reports submitted by all cost centres
Improve Staff Welfare and employee wellness	Review Staff Welfare Policy	Approved welfare policy	1	1	-Done
	Implement staff welfare policy	Implementation Report	1	1	-ongoing
Enhance Health and Safety	Develop Health and Safety Policy	Health and safety policy	1	1	-Not done
	Train and sensitize staff	Level of staff sensitized	100%	100	-Not done

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Improve Industrial Relations	Negotiations of Collective Bargaining Agreement (CBA)	No. of CBAs	6	3	Internal CBAs for UASU and KUSU negotiations ongoing
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Table 12: To integrate ICT into University functions

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Incorporate ICT in teaching programs	Develop guidelines for incorporation	Approved guidelines	1	1	-Ongoing
	Procure more equipment	Categories of equipment	100%	60%	-Budgets approves
	Train staff on use of ICT in teaching	% of staff trained	100%	100%	-Done by Odel
Strengthen ICT for business processes	Review ICT policy	Approved policy	1	1	-Ongoing
	Secure ICT infrastructure	ICT asset register	1	1	Not done
	Adopt Information Security Management Systems (ISMS)	Operational ISMS	1	1	-Ongoing
	Procure Antivirus	No. of Antivirus	4	3	-Done every FY
	Procure and install document management system	Functional DMS	100%	100%	Ongoing

Table 13: To strengthen security of University assets

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Enhance protection of University property	Develop Asset Management policy	Approved Policy	1	1	Draft Policy provided
	Update Asset Register	Updated asset Register	4	3	1- Asset register Provided
	Coding of University	% of assets coded	100%	100%	Report on coding provided

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	Assets				
	Valuation of University Assets	Valuation Report	2	1	Valuation Report provided
	Insure all university assets	% of Assets Insured	100%	100%	Documentation Provided
	Asset Maintenance	Maintenance Record	4	3	Not done

Table 14: Enhance an inclusive culture through mainstreaming social values

Strategy	Key Activities	Key Performance Indicators	Target for 4 years	Target	Achievement
				2021/2022	2021/2022
Enhance participation of special needs groups	Review policies on mainstreaming social values	Approved policies	3	3	-Review ingoing
	Establish a directorate of gender, HIV and special needs	Functional office	1	1	Not done
	Sensitize staff and students on how to deal with persons with special needs	% of persons trained	100%	20%	Done All first yrs
	Incorporate facilities and technology for persons with special needs	% of facilities	100%	100%	Done on all new buildings
	Commemorate special days for persons with special needs	No of events	4	3	Done every year

7. CORPORATE GOVERNANCE STATEMENT

MMUST is committed to mainstreaming best practices in corporate governance. The University has a duty of care to conduct affairs in a responsible and transparent way and to take into account the requirements of funding bodies and other stakeholders.

The University's Council is responsible for enforcing a sound system of internal controls that support the achievement of aims, objectives and implementation of policies enacted while safeguarding the public and other funds and assets for which the Council is responsible. The systems of internal controls are designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness against material misstatement or loss.

The University Council has adopted a Statement of Primary Responsibilities which is published on the University's Strategic Plan and Website. This Statement sets out the Council's responsibilities in respect of the proper conduct of public business, strategic planning, monitoring effectiveness and performance, finance, audit, estate management, human resource management, equality and diversity, student welfare, health and safety and the appointment of the University officers.

i) The Appointment and Retirement of the Council

The Council is the overall Governing Board of the University. The Council is appointed by the Cabinet Secretary responsible for University Education as per the Universities Act No. 42 of 2012. The Council consists of nine (9) members including the Vice Chancellor who is an ex-officio member and Secretary to the Council. The Council is appointed for a term of three (3) years to oversee good governance. The Cabinet Secretary ensures rotation of key council positions to ensure continuity upon retirement or expiry of their terms.

ii) The Role and Functions of the Council

Section 35(1) (a) of the Universities Act, No. 42 of 2012 provides for the following roles of the Council:

- a) Employ staff
- b) Approve the Statutes of the University and cause them to be published in the Kenya Gazette
- c) Approve the policies of the University
- d) Approve the budget
- e) Recommend for appointment of the Vice Chancellor, Deputy Vice Chancellors and Principals of Constituent Colleges through a competitive process; and
- f) Undertake other functions set out under the Act and MMUST Charter.

iii) Committees of the Council

The Council has various committees that enable it perform its functions with more specialised skills. These committees are headed by a member whose training and professional skills are amenable to offer good work.

The Audit, Governance and Risk Management Committee has in place an approved Audit Charter that spells out the responsibilities of the Committee. It details the type of work and powers that the Committee has. The purpose of the Charter is to assist the Council members in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the University's process for monitoring compliance with laws and regulations and the Code of Conduct.

The following are the Committees of MMUST Council:

- Finance, Resource Mobilization and Planning
- Academic, Research and Students Affairs
- Human Resource Management
- Audit, Risk Management and Compliance

iv) Full Council and Committee Meetings

The Council and its committees made several meetings in the financial year 2021/2022. The following are the meetings attended by each Council member in their respective committees and Council.

Table 1: Full Council meetings for 2021/2022

	14/7/21 (9th Special)	28/7/21 (10th Special)	19/8/21 (11th Special)	17/9/21 (7th Regular)	23/9/21 (12th Special)	14/10/21 (13th Special)	5/11/21 (14th Special)	16/12/21 (8th Regular)	13/1/22 (15th Special)	9/2/22 (16th Special)	31/3/22 (9th Regular)	13/4/22 (17th Special)	23/6/22 (10th Regular)
Dr. Musangi J. Mutua	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr. Ahmed Mohamed Diriye	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X
Ms. Lucy Mugwe	X	X	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mr. Joshua Onyango	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mr. Stephen Mutoro	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓	✓	✓
Ms. Connie Okwisa Mogaka	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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Mr. Gad Gathu Kiragu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mr. Peter Muhia Wanjiku	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Prof. Solomon I. Shibairo	✓	✓	✓	✓	X	✓	✓	✓	✓	✓	✓	✓	✓

Table 2: The Finance and Resource Mobilization Committee Attendance for 2021/22

	NAME	9/7/2021 (Regular) 6 th	10/9/2021 (Special) 6 th	8/10/2021 (Regular) 7 th	9/12/2021 (Special) 7 th	7/1/2022 (Regular) 8 th	8/4/2022 (9 th Regular)
1	Prof. Solomon I. Shibairo	✓	✓	✓	✓	✓	✓
2	Mr. Joshua Onyango	✓	✓	✓	✓	✓	✓
3	Mr. Stephen Mutoro	✓	✓	✓	✓	✓	✓
4	Ms. Lucy Waithira Mugwe	✓	✓	✓	✓	✓	✓
5	Mr. Peter Muhia Wanjiku	✓	✓	✓	✓	✓	✓

Table 3: Academics Research and Students Affairs Committee

	NAME	30/7/2021 (Regular) 5 th	12/8/2021 (Special) 3 rd	26/11/2021 (Regular) 6 th	9/12/2021 (Special) 4 th	11/2/2022 (Regular) 7 th	12/5/2022 (Regular) 8 th
1	Prof. Solomon I. Shibairo	✓	✓	✓	✓	✓	✓
2	Ms. Connie Okwisa Mogaka	✓	✓	✓	✓	✓	✓
3	Mr. Stephen Mutoro	✓	✓	X	✓	✓	✓
4	Ms. Lucy Waithira Mugwe	x	✓	✓	✓	✓	✓
5.	Mr. Peter Muhia Wanjiku	✓	✓	✓	✓	✓	✓

Table 4: The Human Resources Committee

	NAME	19/8/2021 (5 th Regular)	11/11/2021 (6 th Regular)	18/3/2022 (7 th Regular)	27/5/2022 (8 th Regular)
1	Dr. Ahmed M. Diriye	✓	✓	✓	X
2	Prof. Solomon I. Shibairo	✓	✓	✓	✓
3	Mr. Gad Gathu Kiragu	✓	✓	✓	✓
4	MS. Lucy Mugwe	✓	✓	✓	✓
5	Mr. Joshua Onyango	✓	✓	✓	✓

Table 5: The Audit, Governance, Risk Management and Compliance Committee

	NAME	3/9/2021 (5 th Regular)	5/11/2021 (6 th Regular)	25/2/2022 (7 th Regular)	17/6/2022 (8 th Regular)
1	Dr. Ahmed M. Diriye	✓	✓	✓	X
2	Mr. Gad Gathu Kiragu	✓	✓	✓	✓
3	Ms. Connie Okwisa	✓	✓	X	X
4	Ms. Lucy Mugwe	✓	✓	✓	✓
5	Mr. Peter Muhia Wanjiku	✓	✓	✓	✓
6	Mr. Stephen Mutoro	X	X	X	✓

Key:

✓ = Attended
X= Not attended

v) Remuneration of Council

Council members are remunerated for their services in accordance with the prevailing relevant legislative provisions and/or guidance from the relevant authority. In line with best practice, the remuneration should include base pay, attendance allowances and bonuses.
The following shall apply:

i) Chairman

(a) Monthly Honoraria

A monthly taxable honorarium of up to a maximum of Kshs.80,000 may be paid to the Chairman.

(b) Telephone Services for Chairman only

- (i) Mobile phone airtime; up to a maximum of Kshs.5, 000/= per month.
- (ii) Land-line prepaid telephone card: up to a maximum of Kshs.2,000 per month.

2) All Members

(a) Sitting Allowance

A taxable sitting allowance of up to a maximum of Kshs.20,000/= per sitting may be paid to Chairman and members. In addition, sitting allowance may be payable when on official duty in and outside the country.

vi) Conflict of Interest

A conflict of interest may arise where a Council member or close family member such as a spouse, child, parent or sibling has private interests that could improperly influence the performance of the Council member's official duties and responsibilities. Conflict may also arise where a Council member uses their office for personal gain.

Council members are required to avoid conflict of interest and deal at arm's-length in any matter that relates to the organization. However, a Council member who identifies an area of conflict shall be required to disclose any actual or potential conflict of interest to the Council. In so reporting, the Council member is required to provide all relevant information, including information which relates to their immediate family members by blood or marriage which is related to the area of conflict. When declared, the Council member shall abstain from decisions where the conflict exists.

The Corporation Secretary should keep a record of conflicts of interest declared, for accountability purposes, and as a rule of good practice on appointment and on regular intervals or at any time when circumstances change, all members shall in good faith disclose to the Council for recording, any other business or interest likely to create a potential conflict of interest.

vii) Evaluation of Council Performance

The Council will conduct an annual evaluation to appraise its performance. This evaluation will be carried out in accordance with the Council Evaluation Tool. The Council evaluation provides an opportunity for Council members to identify strengths, collective skill gaps and individual areas of improvement. The Council will also review the performance of each committee against the agreed Terms of Reference.

The Council will also evaluate the performance of the CEO and Corporation Secretary.

viii) Process of appointment and removal of Council members

i. The relevant appointing authority shall select and appoint Council members. Every appointment shall be by name and by notice in the Kenya Gazette but shall cease if the Council member:

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- (a) Serves the appointing authority with a written notice of resignation; or
- (b) Is absent, without the permission of the Chairperson, from three consecutive meetings; or
- (c) Is convicted of an offence and sentenced to imprisonment for a term exceeding six months or to a fine exceeding twenty thousand shillings; or
- (d) Is incapacitated by prolonged physical or mental illness from performing his duties as a member of Council; or
- (e) Conducts himself in a manner deemed by the appointing authority to be inconsistent with membership of Council.

ii. Any removal of a Council member under (i) above, shall be through formal revocation.

iii. The Corporation Secretary will ensure that a record of the appointment letter, gazette notice and written acceptance by the Council member are kept in the personal file of the Council member.

In the financial year 2021/2022, the University undertook several activities which were aimed at improving its visibility and public image amongst stakeholders.

MMUST in Focus therefore outlines various achievements of the University classified under different mandates of our University. These mandates are discussed under academics, research and community outreach as well as administration and student welfare.

A) ACADEMICS

i) STUDENT ENROLMENT

The University improved student enrollments by 4,239 in the year the FY 2021/ 2022 to 21,436 from 17,197 in FY 2020/2021. This growth has also seen the number of female students grow during the period as shown in Tables 8.1 and 8.2.

Table 8.1: Student Enrollment per Academic Department

S/ NO	Department	FY 2021/2022			FY 2020/2021		
		Male	Female	Total	Male	Female	Total
1	ACCOUNTING AND FINANCE	128	113	241	79	84	163
2	AGRIBUSINESS MANAGEMENT AND EXTENSION	43	20	63	35	19	54
3	AGRICULTURE EXTENSION AND EDUCATION	225	103	328	154	56	210
4	AGRICULTURE LAND USE MANAGEMENT	156	98	254	92	50	142
5	AGRICULTURE AND LAND USE MANAGEMENT	37	16	53	28	13	41
6	AGRO INDUSTRIAL AND PROCESSING TECHNOLOGY	7	10	17	9	12	21
7	ANIMAL HEALTH AND MANAGEMENT	1	0	1	346	238	584
8	BIOLOGICAL SCIENCE	304	174	478	799	629	1428
9	BUSINESS ADMINISTRATION AND MANAGEMENT SCIENCE	1038	756	1794	655	151	806
10	CIVIL AND STRUCURAL ENGINEERING	780	183	963	0	0	0
11	COMPUTER SCIENCE	410	87	497	314	64	378
12	CRIMINOLOGY AND SOCIAL WORK	921	843	1764	575	509	1084
13	CURRICULUM AND INSTRUCTIONAL TECHNOLOGY	22	15	37	4	8	12
14	DEAN SASS	3	9	12	1	1	2
15	DISASTER MANAGEMENT AND SUSTAINABLE DEVELOPMENT	150	79	229	242	138	380
16	DISASTER PREPAREDNESS AND ENGINEERING MANAGEMENT	83	23	106	53	16	69

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Annual Report and Financial Statements
for the year ended 30th June 2022

17	ECONOMICS	575	283	858	423	214	637
18	EDUCATION ARTS	1517	1605	3122	1600	1736	3336
19	EDUCATION PLANNING AND MANAGEMENT	1	1	2	0	0	0
20	EDUCATIONAL FOUNDATIONS	1	0	1	0	0	0
21	EDUCATIONAL PSYCHOLOGY	116	212	328	65	129	194
22	ELECTORIAL AN COMMUNICATION ENGINEERING	453	97	550	381	82	463
23	EMERGENCY MANAGEMENT	255	233	488	207	186	393
24	GEOGRAPHY DEPARTMENT	4	2	6	2	2	4
25	HEALTH PROFESSIONS EDUCATION	287	185	472	189	112	301
26	HEALTH PROMOTION AND SPORT SCIENCE	170	180	350	117	131	248
27	INFORMATION TECHNOLOGY	666	319	985	483	244	727
28	JOURNALISM AND MASS COMMUNICATION	364	359	723	239	238	477
29	LANGUAGE AND LITERATURE	10	15	25	1	4	5
30	MATHEMATICS	574	237	811	566	220	786
31	MECHANICAL AND INDUSTRIAL ENGINEERING	511	96	607	472	84	556
32	MEDICAL LABORATORY SCIENCE	208	113	321	140	71	211
33	MEDICINE AND SURGERY	54	41	95	38	29	67
34	NURSING SCIENCE	469	456	925	339	347	686
35	NUTRITION AND DIETETICS	112	154	266	65	96	161
36	OPTOMETRY AND VISION SCIENCE	117	88	205	90	68	158
37	PEACE AND CONFLICT STUDIES	275	211	486	168	124	292
38	PHYSICS	190	38	228	175	32	207
39	PUBLIC HEALTH	269	256	525	134	135	269
40	PURE AND APPLIED CHEMESTRY	376	166	542	376	168	544
41	REPRODUCTIVE HEALTH, MIDWIFERY & CHILD HEALTH	6	15	21	4	7	11
42	SCIENECE AND MATHEMATICS EDUCATION	977	558	1535	657	379	1036
43	SUGAR TECHNOLOGY	46	76	122	13	41	54
	GRAND TOTAL	12911	8525	21436	10330	6867	17197

Table 8.2: Student Enrollment per Program Level

	FY 2021/2022			FY 2020/2021		
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
Certificate	104	119	223	13	22	35
Diploma	1,592	1,330	2,922	1,419	1,080	2,499
Undergraduate	10,990	6,901	17,891	8,743	5,636	14,379
PGD	13	13	26	20	17	37
Master	167	131	298	113	95	208
Doctoral	45	31	76	22	17	39
TOTAL	12,911	8,525	21,436	10,330	6,867	17,197

In terms of program level enrollment, the undergraduate leads with 17, 891 students of the 21,436 students enrolled in FY 2021/2022. This is an indication that a lot needs to be done to transit students into graduate studies.

ii) GRADUATION STATISTICS

The table below shows the graduation statistics for the three years to 17th December 2021.

Table 8.3: Graduation Statistics

Graduation Type	2019	2020	2021
Certificates	397	171	136
Diploma	528	164	391
Undergraduates	3600	1889	3459
PGD	24	1	29
Masters	55	64	25
Doctoral	29	32	10
Grand Total	4633	2321	4050

iii) SCHOOLS AND INSTITUTES

In the year 2021/2022, the University implemented its academic programmes through various schools and institutes as follows:

- a) School of Agriculture, Veterinary Sciences & Technology
- b) School of Arts and Social Sciences
- c) School of Business and Economics
- d) School of Computing and Informatics
- e) School of Disaster Management and Humanitarian Assistance
- f) School of Education
- g) School of Engineering and the Built Environment
- h) School of Medicine
- i) School of Natural Sciences
- j) School of Nursing, Midwifery and Paramedics
- k) School of Public Health, Biomedical Sciences and Technology
- l) TVET Institute

iv) CAMPUSES

The University operates in the following campuses and centres spread within the Republic of Kenya with the main campus situated in Kakamega.

- a) Main Campus
- b) Bungoma Campus
- c) Webuye Campus
- d) Kakuma Campus
- e) ODeI
- f) Nairobi Learning Centre

V) ACADEMIC STAFF STATISTICS

The University has a strong compliment of academic staff across all the Schools who ensure quality teaching and training in the University. By 30th June 2022 we had a total of 367 academic staff as shown below with 252 being male and 115 female.

Table 8:4: Academic Staff

TITLE	MALE	FEMALE	TOTAL
Professor	24	3	27
Associate Professor	30	8	38
Senior Lecturer	53	19	72
Lecturer	108	62	170
Assistant Lecturer/ Tutorial Fellow	37	23	60
TOTAL	252	115	367

B) RESEARCH OUTPUTS

i) 2021-2022 Institutional Research Fund (IRF)

A Call was sent to MMUST Directors to submit proposals for funding. 10 centers shared their proposals and after vetting by the DRPS Board, 9 proposals were funded during the year under review.

ii) 2021-2022 University Research Fund (URF)

The University Management Board approved Kshs. 17,950,000 for the URF Proposals. A total of 57 proposals were submitted and after vetting by experts, 40 proposals were funded during the year under review.

iii) Research Management Bench-marking

10 UMB members visited the University of Pretoria in South Africa for training on Research Capacity Building and bench-marking exercise. A proposal was written to BRECCIA of UK to facilitate the trip.

iv) Research outputs

In the financial year 2021/2022, the research outputs were as shown in the schedule below

S/NO	Item	Number
1	Workshops	9
2	Conferences	4
3	Publications	226

C) COMMUNITY OUTREACH

The University undertook various outreach activities during the Financial Year 2021/2022 across several communities in order to offer solutions to various issues and challenges in the society.

The following are some of the activities undertaken by the University towards this end.

i) ACCESS TO EARLY CARE AND EDUCATION (ECE) AMONG CHILDREN IN MARGINALIZED COMMUNITIES OF KAKAMEGA COUNTY AGED BELOW FIVE (5) YEARS THROUGH A HOME-BASED CARE MODEL, ON JULY 29TH 2021



MMUST and Kakamega County teams pose for a group photo with one of the beneficiary communities.

Thousands of children in marginalized communities of Kakamega County aged below five (5), will gain access to Early Care and Education (ECE) through a Home-Based Care Model, instigated by Masinde Muliro University of Science and Technology's Behavioral Scientist, Dr. Rose Opiyo. This initiative has been made possible through a research grant from the International Development Research

Centre (IDRC) awarded to the avid researcher. IDRC is a Canadian Federal Crown Corporation that supports and funds high quality research in developing countries.

Led by the Principal Investigator, Dr. Rose Opiyo, and the research team from the Department of Education Psychology, housed under the School of Education at MMUST, and visited Ikhulili Community in Idakho South Ward, Ikolomani Sub-County in Kakamega on Thursday, July 29th 2021. According to Dr. Rose Opiyo, the first two (2) Day Care Centers will be established between September 2021 and April 2022, after the acquisition of suitable community land within the identified communities such as Ikhulili. These centers will allow parents to take care of their children, including those living with disability, on a scheduled basis. The Home-Care Model Centers will also provide other important services in health and nutrition.

"Parents are the first and most enduring teachers of children and we must take the education of children back to them," said Dr. Opiyo.

The Director, Research and Postgraduate Support, Prof. Peter Bukhala represented the DVC in charge of Planning, Research and Innovation (PRI), Prof. J.S.K. Achoka at the launch of the project. Prof. Bukhala said that the University is happy to give back to the community and is doing so through this project.

"The County Government has ensured that PP1 and PP2 are there but young children are not catered for. This project will ensure young children are cared for as their parents participate in development activities," said Prof. Bukhala.

He encouraged the parents to take their children to school, adding that MMUST is delighted to collaborate with the County Government of Kakamega to support children in the community.

Kakamega County Executive Committee member for Education, Dr. George Lutomia gave assurance that the County will support the initiative by employing and deploying professionals to support the centres established by the researchers. Dr. Lutomia added that the Home-Based Model Centres will create a pool of children who will transit to the County's Early Childhood Development (ECD) centres.

"I am happy that the County has found a partner to enable it to reach the unreached children who are below 5 years," said Dr. Lutomia.

The Chief Officer for Education, Kakamega County, Dr. Irene Ashioya, reiterated that it is good for the County to have a partner to fill the gap on establishing education centers in the communities. She further encouraged parents to take their children to these day care centres and ensure they transit up to University Level.

"We will support the project. This is a good move," said Dr. Ashioya.

The Director International Relations and Academic Linkages, Dr. Catherine Aurah, said that the County Government, MMUST Research Team and the Community will benefit from the project. She urged all collaborating parties to have a mutual understanding and work together to make the project a success. "Community partnerships are important for the success of projects such as this one," she stated.

Speaking at the event, the Director Corporate Communications and Marketing, Dr. Lydia Anyonje commended Dr. Rose Opiyo for boosting MMUST's national and global visibility through her research. "Through the research project led by Dr. Opiyo, MMUST is carrying out its mandate on Community Social Responsibility (CSR). The community aspect in this research makes it transformative and meaningful," she pointed out.

The launch was also attended by the Dean, School of Education-Prof. Moses Poipoi, Coordinator Short Courses and Webometrics-Dr. Dennis Ochieno, Chair of Educational Psychology Department- Dr. Edward Khasakhala Okaya, Coordinator, Butula Study Centre Dr. Joel Ogutu, as well as DCCM crew Sandra Dorcas Awuor (news writer) and Wilberforce Shiundu (photographer).



*PI Dr. Rose Opiyo addressing members of the community, Idakho South Ward,
Kakamega County, Kenya*

ii) UASU MMUST CHAPTER CHAMPIONS COMMUNITY DEVELOPMENT THROUGH TREE PLANTING AT MAHIAKALO PRIMARY SCHOOL, KAKAMEGA COUNTY ON 7TH AUGUST 2021

The University Academic Staff Union (UASU) MMUST Chapter on Saturday, 7th August 2021, carried out a massive tree planting exercise at Mahiakalo Primary School in Kakamega County. This was part of a series of Corporate Social Responsibility (CSR) activities that the union intends to undertake. The theme of the CSR activity was '*Jamii Yetu Wajibu Wetu*'. The UASU team included Dr. Bernard Omogo (Secretary General), Dr. Humphrey Agevi (Deputy Secretary General), Dr. Jairus Odawa (Chairman), Dr. Consolata Lusweti (Vice Chairperson), Dr. Angeline Savala (Treasurer), Mr. Philip Amuyunzu (Organizing Secretary) Prof. Samuel Kubasu (Trustee), Mr. Shadrack Opunde (Trustee), Dr. Regina Bwire (Committee member), Dr. Evans Raballa (Committee member), Dr. Joy Kasili (Delegate), Dr. Sabella Kiprono (Delegate) and Dr. Akinyi Onyango (delegate).

The team was flagged off by Prof. John Muoma on behalf of the Ag. Deputy Vice Chancellor, Planning, Research and Innovation, Prof. Judith Achoka at the University Administration block. They carried with them 680 seedlings, one of the best gifts we can ever give back to nature. The tree planting event, which involved over three hundred (300) pupils, was coordinated by Deputy Secretary General, Dr. Humphrey Agevi. The event was one of the activities organized by UASU's Education Training and Research Standing Committee chaired by Dr. Regina Bwire.



A section of UASU officials before tree planting

Speaking at the event, the Secretary General Dr. Bernard Omogo, said that the initiative was made possible through funding from the University Management and it will be done in three Phases targeting three different problems facing the community. The first phase was on **Reproductive Health** and the activity was held in Siaya. The second one is the current **Tree Planting** activity and the third one will be an **Anti-jigger** activity that will be held at Hamisi.

"We would like to change the common perception that UASU is all about politics. Through this activity, UASU-MMUST Chapter has shown that unions can be part and parcel of community development," said Dr. Omogo.

Mr. Joseph Ojuki from the Organization of African Youth Kenya and Mr. Leonard Likotio from Nature Kenya educated the pupils on environmental conservation and the roles of such clubs in schools. They further stressed on the importance of **on-farm tree planting** to reduce the strain on the Tropical forest in Kakamega. Sherlyne Tims, the Deputy President of the pupil leadership and Scouts leader joined the UASU team and invited guests to plant indigenous trees along the boundaries of the school.

"I will see to it that a strategy is developed to ensure the trees are watered and protected throughout," stated the young leader. The long-serving member of UASU, Prof. Samuel Kubasu Kwashe, now a Trustee, encouraged the school to utilize the expertise that MMUST has to offer. These include sports, academics, research and other sectors related to the development of the school.

The head teacher, Mahiakalo Primary School Mr. George Mukholi thanked MMUST for choosing his school for the tree planting exercise and promised to collaborate with them in any other future ventures. "As a primary school within the vicinity of such a great University, we welcome CSR initiatives from Masinde Muliro University of Science and Technology through UASU and other teams," added Mr. Mukholi



Mahiakalo primary school pupils pose for a photo before embarking on the tree planting

**iii) REPRODUCTIVE HEALTH EDUCATION AND MENTORSHIP INITIATIVE AT
UMINA MIXED DAY SECONDARY SCHOOL IN SIAYA COUNTY BY MMUST
ACADEMIC STAFF UNION (UASU) CHAPTER ON 1ST OF AUGUST 2021**



MMUST UASU leaders pose for a group photo with youth and community members at Umina Secondary school, Siaya.

Masinde Muliro University of Science and Technology (MMUST) UASU Chapter has proved that Unions are part and parcel of Universities' community transformation and development agenda. MMUST's Academic Staff Union (UASU) on 1st of August 2021, carried out a reproductive health education and mentorship initiative at Umina Mixed Day Secondary School in Siaya County. This was part of the University's Corporate Social Responsibility endeavour to transform communities around through development activities and projects.

The initiative, dubbed '*Jamii Yetu, Wajibu Wetu*', was flagged off at Masinde Muliro University of Science and Technology by the Ag. Deputy Vice Chancellor in charge of Planning, Research and Innovation(PRI), Rev. Prof. JSK. Achoka. "As a University we need to add value to the community around us. I applaud the MMUST UASU leadership for this initiative aimed at touching the lives of our young generation. The University management fully supports this initiative," she said.

The event was attended by nearly 60 girls from Ugenya location, Umala Village, both from Primary and Secondary Schools. A few members of Community Based Organisations (CBOs) were also present. CBOs have remained a critical component in the transformation and sustainability of communities such as Umala.

Dr Consolata Luswetii comprehensively educated the young girls on reproductive health issues, with the help of Dr Regina Bwire, who was the overall coordinator of the Health Reproductive activity. Dr Consolata acutely discouraged the youth from falling prey to Bodaboda riders' baits in exchange for sexual favours. The well-spoken scholar encouraged the parents present to do their best in providing basic

needs for their children in order to avoid possible early pregnancies, which will in turn distract the academic journey of the girls involved.

Dr Regina Bwire talked to the girls about reusable sanitary kits before leading MMUST's UASU team in distributing 3-years re-useable sanitary kits to nearly all the girls present at the event. The few who missed were given one (1) litre of detergent manufactured by the Department of Pure and Applied Chemistry at Masinde Muliro University of Science and Technology. The young girls were also provided with refreshments, including bread and soda.

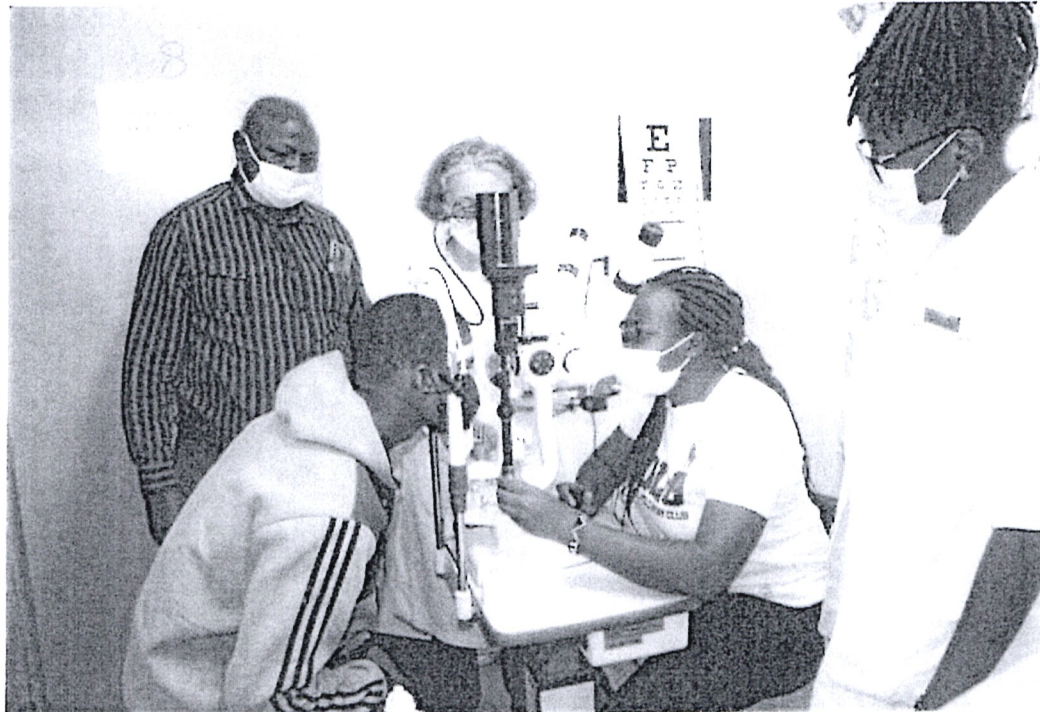


The Ag. DVC PRI Rev. Prof JSK Achoka flags off UASU team at the University grounds before setting off for Siaya

Other MMUST UASU members who were present at the event included Rev. Dr Angela Savala (UASU Treasurer), Dr. Bernard Omogo (UASU Secretary General), Dr. Jairus Odawa, Dr Sabella Cherono and Dr. Joyce Kasili, who spoke to the young ladies. Later in the day, the girls were offered an opportunity for Breast and Cervical Cancer screening by MMUST's School of Nursing, Midwifery and Paramedical Sciences (SONMAPS), who also played the role of guidance and counselling for the girls.

To crown the fruitful event, MMUST UASU members present identified one bright and needy girl, Jenipher Anyango Onyango, who did her KCSE at Umina Primary School and scored 272 marks. Due to financial constraints from Jenipher's family, she was unable to join secondary school. MMUST UASU members, led by Dr Omogo, thought it wise to support the promising girl for her entire secondary school education. Such initiatives by Universities will certainly transform society for the better.

iv) MMUST OPTOMETRY AND VISION SCIENCES DEPARTMENT'S EXPERTISE IN EYE CARE ENHANCES THIS YEAR'S STANCHART MARATHON THEMED 'RUNNING FOR A HEALTHY LIVING'.



A MMUST Optometry student examining a patient. Looking on are Prof. Isabel Sigwes, Dr. Julius Rono and a student.

The expertise of Masinde Muliro University of Science of Technology Department of Optometry and Vision Sciences has immensely enhanced this year's StanChart Marathon themed '**Running for a Healthy Living**'. They offered free eye screening, treatment and provision of eye care interventions. This was during the StanChart virtual run co-hosted by MMUST on Friday, 29th October 2021.

The team showcased a diversity of expertise in dealing with various eye conditions diagnosed. This is in an effort to provide remedies to the disorders that may lead to blindness. Speaking during the event, one of the Eye Care experts, Dr. Julius Rono stated that eye screening is key to ensuring healthy eye care in younger generations. This is because screening allows exposure of visual impairments that are preventable.

"Allergic Conjunctivitis is the most common eye condition we have examined in the Western region," revealed visiting eye expert from Spain Prof. Isabel Sigwes. This condition can be caused by dust, cold, scented oils, perfumes or pollen.



MMUST students examine patients at the University Eye Care facility.

The Optometry students have been well exposed in handling different visual impairments they encounter courtesy of the equipment, practical lessons during outreaches and skillful personnel in the department. According to the Departmental Coordinator External Linkages, Ms. Sheila Nang'ena, the Optometry Department has experienced a massive growth in the number of students applying to join MMUST Optometry programme which has several marketable courses.

MMUST prides itself with State of Art equipment in the Optometry Department. Globally, this has placed the University in the lead regarding the teaching and learning of this course.

v) FREE EYE CARE AT BUKURA HEALTH CENTRE IN COMMEMORATION OF THE WORLD SIGHT DAY



A section of the community members being attended to by the MMUST Optometry students

A team of experts from the Optometry Department at Masinde Muliro University of Science and Technology, on 14th October 2021, availed to the community free eye screening and treatment of visual impairments at Bukura Health Centre in celebration of the **World Sight Day**. Led by the Chairman of the Department Mr. George Sowayi, the team showcased their expertise in dealing with diverse visual problems diagnosed. Some of the visual problems they detected included Binocular, Myopia and Presbyopia. They offered interventions of drug treatment, free spectacles and referrals to severe cases.

"This exercise is not only to celebrate World Sight Day; it is also in line with MMUST's core mandate of Research. We hope to profile the visual problems diagnosed here to the County and National government to guide future policies," stated Mr. Sowayi.

According to the Outreach Officer in the Department, Mr. Andrew Wekesa, they managed to attend to two hundred and sixty-three patients (263). One hundred and six (106) were members of the community while one hundred and fifty-seven (157) were students from nearby schools. Out of the total population attended to, they dispensed eighty-four (84) spectacles, referred twelve (12) cases for cataract surgery and fifteen (15) patients were advised to seek further attention from the MMUST Academic Vision Centre (AVC).

Notably, the Officer in charge of Eye Care Clinic at MMUST, Mr. Alfred Ragot noted that through such initiatives, MMUST contributes to the Universal Health Care agenda. He stressed that the exercise offered the students an opportunity to learn a wide range of eye conditions as well as enhancing their clinical experiences.

One of the Optometry students who attended to patients, Mr. Solomon Alwenge commended the organizers of the event for enabling them to take in the exercise. He further attested to the practical skills they have learnt while attending to the patients. "This has been an opportunity for us to practice the skills we have learnt in class. We have been exposed to unique cases that are important aspects in our career and our skills have been well sharpened," added Mr. Alwenge.

The outreach was sponsored by the Optometry Association of Kenya (OAK), Essilor Optics Company, International Prevention of Avoidable Blindness (IPAB) and the Masinde Muliro University Optometry Student Association (MMUOSA). This year's **World Sight Day** was themed '**love your eyes**'.

MMUST is among the few universities in East and Central Africa offering a Bachelor of Optometry and is known for producing competent Eye Care professionals to the job market.

vi) MMUST CAREER FAIR 2022 SHOWCASES GREAT INNOVATIONS AND INVENTIVE SOLUTIONS FROM STAFF AND STUDENTS HELD ON 23RD FEBRUARY, 2022 AT MULTIPURPOSE HALL GROUNDS

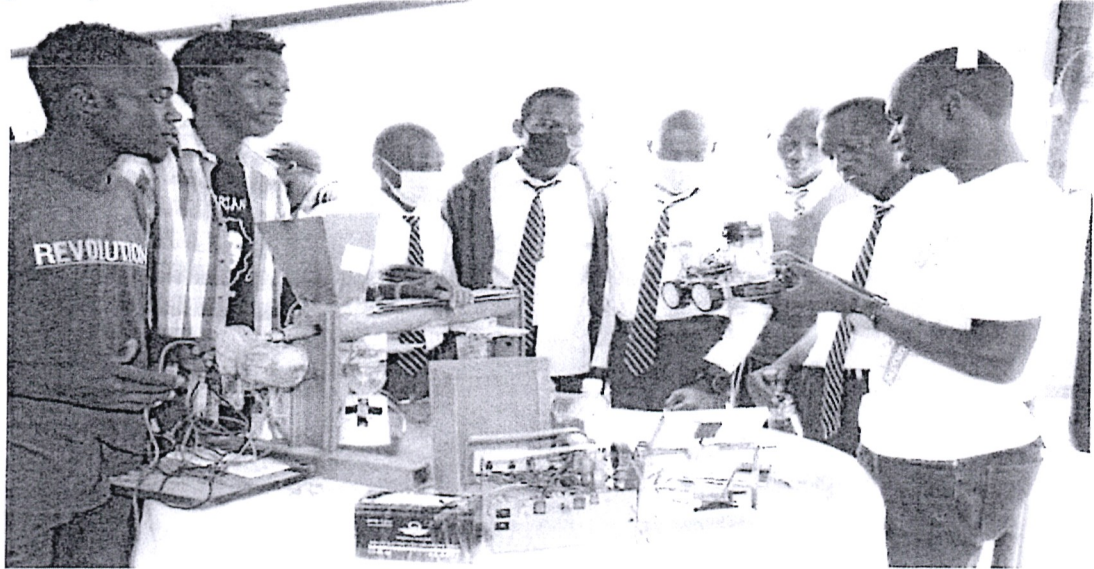
The just ended MMUST Career Fair 2022 was a showcase of some of the great innovations and inventive solutions from staff and students. The Directorate of Career Services which coordinated the event, involved schools and some key directorates to make the Career Fair a success.



3D Printing Machine from the School of Natural Sciences (SONAS). It is able to print an assortment of 3D designs such as the structure of the human Hearts, the skeleton of the human body, embossed signage, and glass frames. The beauty with this machine is that it can print anything you program it to.

The DCCM team was also attracted to the innovation by the School of Computing and Informatics (SCI). The innovation by Esther Njihia, Natasha Kimathi and Dennis Munania from the department of Computer Science on Energy Saving Smart Street Lights. In this street lighting system, the lights dim when there is nothing going around the streets but brightens when the street becomes busy with traffic.

The students said that in the current street lighting system, the bulbs run continuously bright, consuming a lot of energy whereas in the Smart Street Lights the bulbs only brighten when there is activity, thereby reducing the amount of energy consumed.



MMUST Engineering students demonstrate how one of their innovations works

Joel Koyoo and Samora Machel, who are also students from the departments of Computer Science and Information Technology (IT) have come up with web applications that address students as well as society's problems. One of the inventive solutions dubbed '*Keja*' is a web application that allows one to find a house, especially for students. This application also allows you to request reservation of the house or '*Keja*' of your choice.

They also developed Biz-up which is a web application that links buyers and sellers. This innovation comes in handy to fill the gap where buyers don't necessarily have to walk to shopping centers or malls to access goods and services.

The Laptop Security App is an innovation by Collins Agesa, Peter Mwovi and Japheth Brandon from the department of Computer Science. This innovation is aimed at helping the University Security Department in identifying students' laptops. When a student buys a new laptop, he or she registers the laptop on a subdomain created under the University's website and receives a QR code. This code which bears the student's details is scanned at the University's main entrance and exit. Once scanned, the QR code remains with the security. This will help in tracking a laptop if a student loses a laptop.

The School of Nursing, Midwifery and Paramedical Sciences (SONMAPS) demonstrated their expertise in a variety of health emergency oriented service provision. Their stand had a fully equipped ambulance, family planning kits and a sphygmomanometer for measuring blood pressure. Participants were happy to receive instant service and detailed information from various experts.

The highlight of the Career Fair was the School of Public Health, Biomedical Sciences and Technology who ran an actual restaurant where all the guests and

participants ate. Optometry department handled participants with eye problems on the spot, giving away free spectacles to those who needed them.

The Directorate of Corporate Communications and Marketing, which partnered with the Directorate of Career Services, provided full coverage of the highly attended event complete with a tent dedicated to offering career advice and marketing the University to participants.

Other schools that were involved in showcasing various projects include; School of Medicine, School of Business and Economics, School of Education, School of Arts and Social Sciences, School of Engineering and the Built Environment, School of Agriculture Veterinary Sciences and Technology, School of Disaster Management and Humanitarian Assistance.

vii) MMUST HOLDS CLUB AWARENESS DAY TO SHOWCASE THE VARIOUS CLUBS AND ASSOCIATIONS IN THE UNIVERSITY
viii)

Masinde Muliro University of Science and Technology Office of Dean of Students on 24th January 2022, held its first ever Club Awareness Day at the Main Catering Unit (MCU) Hall to showcase different clubs and associations that promote student engagements in the University.

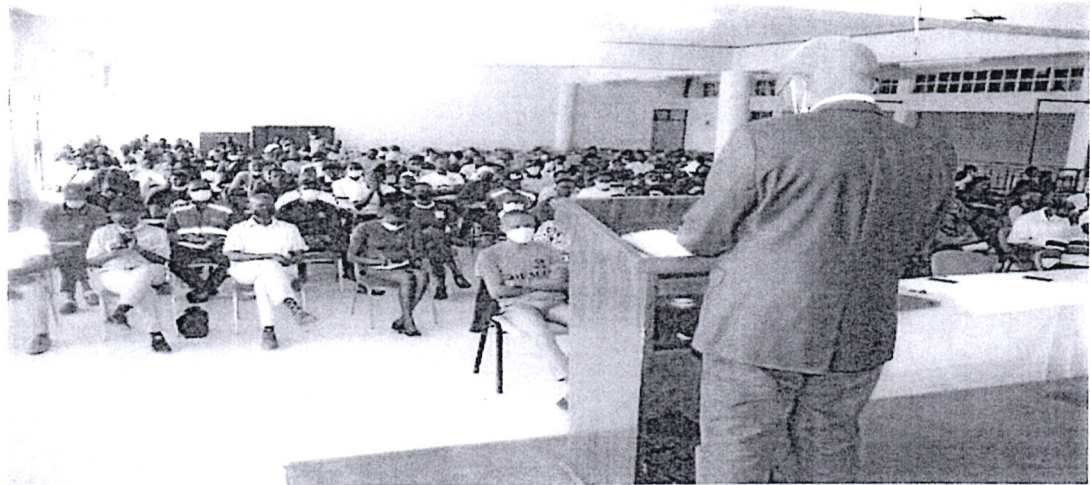


DVC ASA- Prof. Hussein Golicha, Dean of students, Staff and students during the event.

The event was graced by the Deputy Vice Chancellor Academic and Student Affairs, Prof. Hussein Golicha. In his address, Prof. Golicha noted that MMUST is a student-centred University that is keen in ensuring students' participation in most of its activities.

"We intend to make the life of our students fun and fulfilling and one way we have achieved this is through our students' clubs and associations which have gone a long way in engaging students especially during their free time besides giving them opportunities to develop talent," said Prof. Golicha.

He further pointed out that student engagement in clubs and associations is key because it offers students an opportunity to take initiatives and assume leadership roles at early stages thereby empowering themselves with lifelong skills.



DVC ASA, Prof. Hussein Golicha addresses staff and students

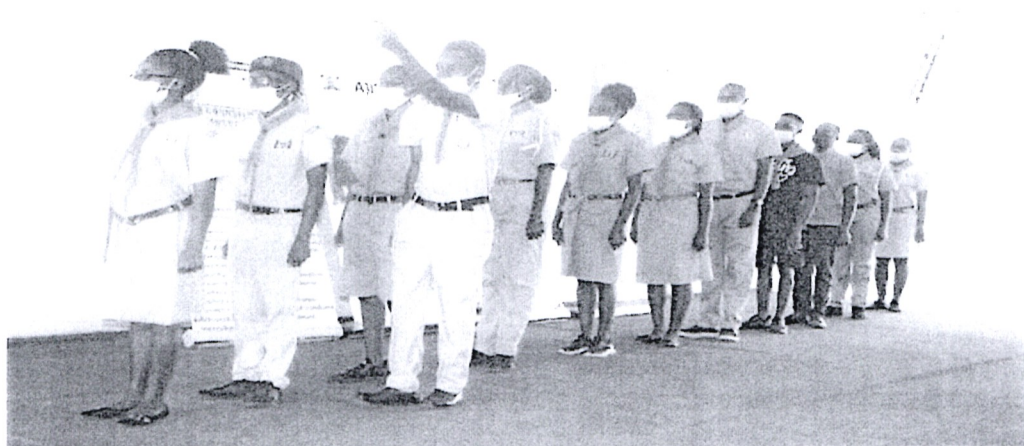
The Dean of students, Dr. Bernadette Abwao, appreciated the University's Division of Academic and Student Affairs led by Prof. Hussein Golicha for the support, guidance and approvals that have seen students' activities succeed. She noted that the University has forty-six (46) registered clubs, eighteen (18) academic and (28) twenty-eight (non-academic).

"As a University, we have 46 registered students' clubs in two major categories; the academic clubs that are linked to the various schools and departments and the non-academic clubs that are more related to the non-academic social life of students," said Dr. Abwao.

She encouraged students, especially the first years who recently joined the University to join the various clubs and associations in order to explore their talents and network instead of engaging in non-productive activities that would jeopardize their well-being. "Our students' clubs and associations not only address the professional and personal welfare interests of students but they also provide opportunities for engaging in community service that in the long run facilitates their personal development," she stated.

Additionally, Dr. Abwao commended the club members for the effort they put into Corporate Social Responsibilities (CSR) out of the University.

The event attracted presentations from notable personalities in the University. Mr. Raydon Mutoka from the Office of Dean of Students made a presentation on '*Policy, Procedures, Rules and Regulations Governing Clubs and Associations in MMUST*', the Chairman Wardens Dr. Dennis Omaiyo presented on the '*Role of Club Patrons in the Governing of Students' Clubs and Associations in MMUST*' and Dr. Issa Kweyu presented on '*Clubs and Associations as a tool for Achieving Holistic Excellence among students in Institutions of Higher Learning*'.



MMUST Scout club demonstrating scouting drills during the event

The facilitators encouraged students to make the most of opportunities accorded to them and endeavour to benefit more from the clubs and associations both academically and socially. They emphasized that the clubs and associations at institutional level are meant to encourage student interaction and development outside the class as a way of building character and solving problems.

Other notable personalities present were the Deputy Dean of Students Dr. Noel Malanda, University's Legal Assistant Ms. Linda Omenya, Administrative Assistant office of Dean of Students Mr. Joseph Mugo, Students' Counsellor Ms. Jane Muriuki and Masinde Muliro University Student Organization (MMUSO) officials led by Mr. Fabian Lenyasunya, Mr. Naaman Opiyo.

ix) MMUST RESEARCHERS RECOMMEND UTILIZATION OF COMMUNITY HEALTH UNITS AS AN ADAPTABILITY STRATEGY TO ENHANCE HOME BASED CARE IN RESPONSE TO COVID-19

MMUST researchers have recommended utilization of Community Health Units (CHU) as an adaptability strategy for COVID-19 response in Navakholo Sub-County. This was revealed during dissemination of findings by the team of researchers that

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was held yesterday, 23rd February, 2022 at the Navakholo Sub-County Hospital. The team was led by the Principal Investigator, Dr. Maximillah Wanzala.



The other members of the research group included Prof. Elizabeth Omukunda, Dr. Stella Wanjala, Ms. Monica Amunga, Ms. Jackline Mukili and Mr. Mickey Oloo. The dissemination activity was moderated by Dr. Wanjala who urged the CHV's to ensure sustainability of the project in their Community Units.

"Community ownership of this research will contribute towards the sustainability of the project. You must continue educating other community members on the importance of Home based Care in the fight against COVID-19," added Dr. Wanjala.

Additionally, Dr. Wanzala pointed out that they utilized the already established Community Health Units to reach out to the community members who they trained to conduct COVID-19 home based care activities in their Units. The research team developed a curriculum on home based care which was used for the training.

According to Prof. Omukunda, the research findings revealed that 47% of the respondents had a high level of knowledge on COVID-19 and 40.7% had moderate knowledge while 12.3% had low level of knowledge. This means that the capacity building carried out by the team was effective.



The researchers from right; Dr. Stella Wanjala, Principal Investigator Dr. Maximillah Wanzala, Prof. Elizabeth Omukunda and Mr. Mickey Oloo

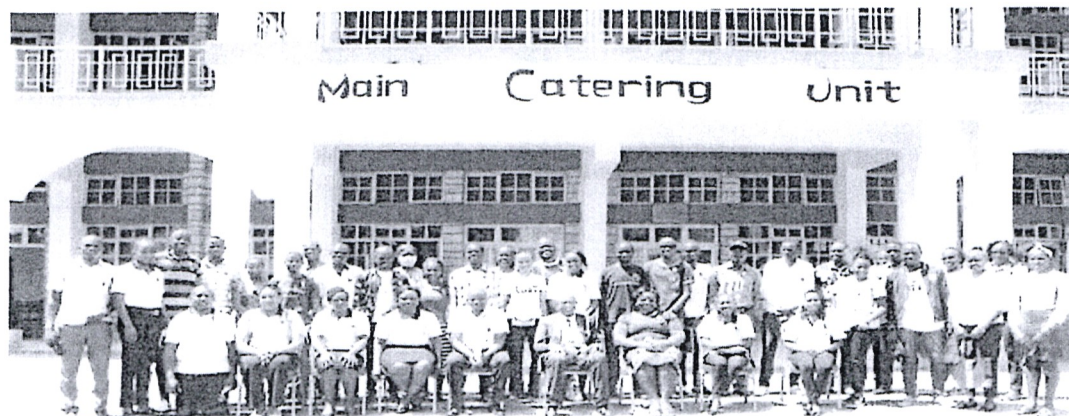
One of the Community Health Assistants, Mr. Rueben Sibawa attested to the behavior change in the practice of home based care among the community members as a result of the training undertaken. "We are ready to work with you on many other projects to make our communities even better," he added. It was also noted that through the establishment of home based care, many other infectious diseases such as Tuberculosis have been controlled. In addition, hygiene related diseases such as diarrhea and typhoid have been managed.

ix) MMUST PARTNERS WITH NATIONAL AUTHORITY FOR THE CAMPAIGN AGAINST ALCOHOL AND DRUG ABUSE (NACADA) TO ESTABLISH ALCOHOL AND DRUG ABUSE BASELINE SURVEY IN THE UNIVERSITY

MMUST on 25th January, 2022 launched an Alcohol and Drug Abuse Baseline Survey at the University in partnership with National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA). The event themed '***Ushindi dhidi ya Madawa za Kulevya***' took place at the University's Main Catering Unit (MCU 002) and will run for a period of two weeks from 25th January 2022 to 8th February 2022.

The launch was graced by the Deputy Vice Chancellor Academic and Students Affairs Prof. Hussein Golicha who also represented the Vice Chancellor Prof. Solomon Shibairo. In the Vice Chancellors' remarks, he noted that MMUST is

striving to provide the best learning environment for students despite the alcohol and drug abuse threat that has dominated most Higher Learning institutions globally.



DVC ASA Prof. Hussein Golicha, Dean of Students, Dr. Bernadette Abwao together with ADA Committee members and student ambassadors.

"We are keen to ensure students' learning is not compromised by alcohol and drug abuse. We have constituted an Alcohol and Drug Abuse (ADA) committee to carry out sensitization among our staff and students. I commend this team for the work they have done and urge students to take part in this survey that we are launching today," said Prof. Shibairo.

Echoing the sentiments of the Vice Chancellor, Prof. Golicha reiterated that alcohol and drug abuse has become rampant among the younger generation and there is need to sensitize them on its effects.

"Most of our students have gone the wrong way because of the many frustrations they undergo. We hope that this survey will unveil findings that will help us curb this menace. I promise you my support towards the course," added Prof. Golicha.

According to the MMUST NACADA Baseline Survey Consultant Rev. Prof. Judith Achoka, alcohol and drug abuse has become a global problem especially with the emergence of COVID-19. She advised everyone to be energized to save our generation from the pangs of drug abuse.

Speaking during the event, the Dean of students, Dr. Bernadette Abwao stated that MMUST has in the past had cases of alcohol and drug abuse among students. However, the situation has been managed and the cases have decreased.

"The most common drugs that have been discovered among our students include alcohol, marijuana and miraa. This is after an investigation that was carried out by the Dean's office which revealed that the peddlers of these drugs were bodaboda riders. Through this launch, we anticipate that the findings of this survey will offer solutions to this problem," she said.

The ADA Chairperson Dr. Dennis Omaiyo, who was also the coordinator of the event, urged the ADA student ambassadors to encourage other comrades to take part in the survey by filling the online questionnaire. He highlighted the objectives of the survey which include, developing students and staff friendly assistance programs of individuals involved in Alcohol and Drug abuse, involving all stakeholders in the fight against Alcohol and Drug abuse and creating awareness on dangers of Alcohol and Drug abuse. He further urged the University Management to support the initiative to ensure that staff are also trained on the effects of Alcohol and Drug abuse.

Another key presenter of the day, Dr. Rose Opiyo who is the ADA Research Manager, pointed out that, Alcohol and Drug abuse is one of the world's most pressing challenges threatening people of every age.

"Through the kind gesture of MMUST Management and NACADA's unwavering support, we are boldly advancing Campaigns towards a '**Drug Free Campus**'. We are on course in designing policies and programs for both staff and students as a way of determining solutions to mitigate its destructive outcomes," said Dr. Opiyo. Notably, the other key personalities present during the event were MMUSO leadership, peer educators, ADA ambassadors and committee members. This launch comes prior to the staff sensitization training that is scheduled for next week.

**x) MMUST MUSLIMS STUDENTS ASSOCIATION (MMUMSA) - A REPORT
ON VICTORIA CHILDRENS HOME VISIT HELD ON SATURDAY 5TH
FEBRUARY, 2022 AT HANDIDI AS FROM 8am to 4pm.**

On the stipulated date above and time above, 52 members of Mmumsa in conglomeration with the 15 PRO club members of Masinde Muliro university of science and technology, summing up to 67 members visited Victoria orphanage children's home in handidi. The place is located at the outskirts of Kakamega Town accommodating around 150 children with variation of age bracket of between 2 to 24 years, with most children varying between 7 to 15 yrs. Donations were in form of shoes, mattresses, tooth paste, toothbrushes, sanitary towels, clothes, body lotion and soap.

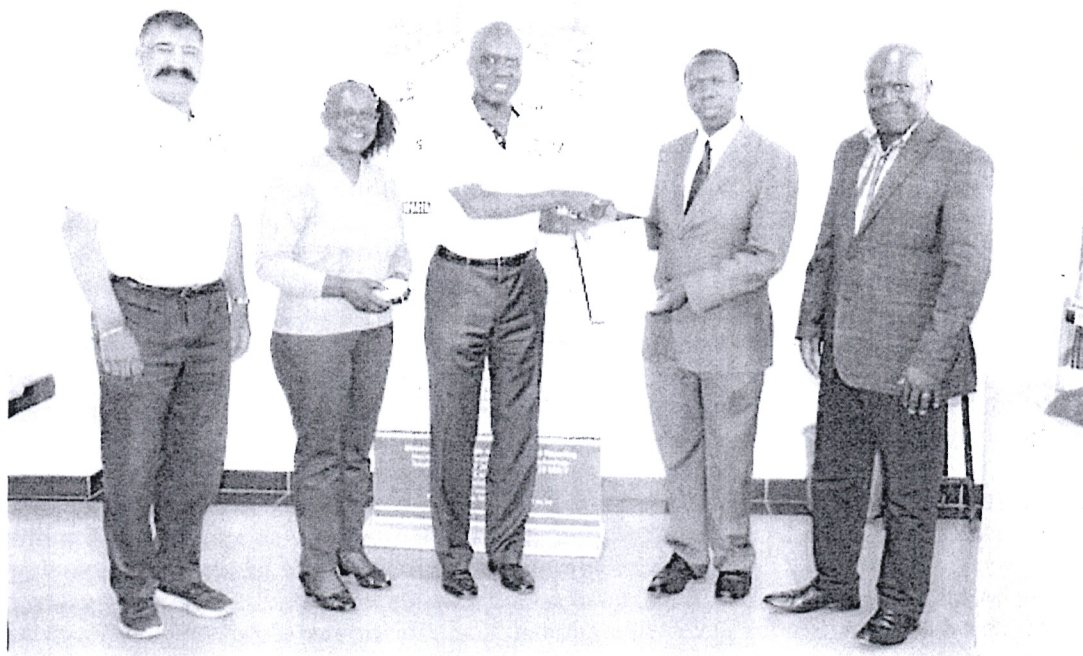


xi) MMUST RENEWS ITS COLLABORATION WITH KAKAMEGA SPORTS CLUB IN A BID TO EXPAND OPPORTUNITIES FOR STAFF AND STUDENTS

MMUST on 18th January 2022, formally renewed its existing collaboration with Kakamega Sports Club (KSC) through an exchange of signed copies of MOU between the two parties. This MOU was first signed in July 2017. The renewed MOU contains additional areas of collaboration, including capacity building, training in sports and resource sharing.

Two Sports Club officials Mr. Rajindon Sembi (Chairman Sports Committee) and Amb. B. Madile, paid a courtesy call to the Vice Chancellor, Prof. Solomon Shibairo to present the signed copies of the MOU in a joint meeting held at the VC's boardroom.

Speaking during the meeting, the Vice Chancellor appreciated this partnership that will enable MMUST to work jointly with Kakamega Sports Club in matters of Sports Science and Physical Education. "I welcome the initiative and look forward to a fruitful collaboration with KSC," noted Prof. Shibairo.



Amb. B. Madile exchanges MOU documents with the Vice Chancellor Prof. Solomon Shibairo.

The Director, Research and Postgraduate Studies Prof. Peter Bukhala reiterated the importance of the collaboration stating that this will offer our students pursuing Sports Science attachment opportunities to sharpen their skills. It will also offer opportunities for MMUDT's Sports Science students to train to be professional caddies and golf players.

"We have revised our curriculum to include golf as one of the key areas. Such collaboration will integrate training, entertainment as well as games and sports services to our stakeholders," added Prof. Bukhala. Additionally, the Director, International relations and Academic Linkages (DIAL), Dr. Catherine Aurah expressed gratitude to both parties for actualizing the partnership. She urged that the objectives of the MOU be fully implemented for the mutual benefit of the two parties.

Some of the benefits entailed in the MOU included Club corporate membership, provision of hospitality and catering services, provision of image building and enhancement of learning activities such as scholarships for students undertaking sports disciplines.

**xii)MMUST'S iHELP PROJECT PI, DR. ROSE OPIYO SPEARHEADS
TRAINING ON MATERIAL DEVELOPMENT AT iHELP CENTRES IN
IKOLOMANI SUB-COUNTY**

MMUST's iHELP project Principal Investigator (PI), Dr. Rose Opiyo has spearheaded training on material development at iHELP centres in Ikolomani Sub-County. The training has been going on from 28th February to 2nd March, 2022. Dr. Opiyo who is a lecturer at the Department of Educational Psychology at Masinde Muliro University of Science and Technology led the intense training focussing on learning and playing tools for children under the age of four (4) years. The goal of the activity is to prepare and familiarize parents with skills to enable them understand school set ups and train them to support their children before they start school.

Speaking during the event, Dr. Opiyo emphasized on the need for active involvement of parents in the play and learning development of their children.

"Parent involvement in the child's development creates a positive experience for children and helps them perform better later when they enrol in school. It is therefore crucial for parents to support the learning that happens in preschool settings at home as well as child care facilities. This also establishes a connection between what the child learns at school and what takes place at home. This connection is a key component of a child's development," said Dr. Opiyo.



Learning Material development at Central iHELP centre

She encouraged the parents to use the readily available household items, recycled objects and other natural materials to develop the playing and learning materials. Parents must also show interest in participating in their children's creative play, learning and development.

The Chief Executive Officer, TajiZuri Foundation Ms. Martina A. Adega together with the Founder, Reenie Tender Beginnings Day-care Ms. Irene Otieno took the parents through the step-by-step development of various materials. The play and learning tools include picture reading, puzzles, stacking blocks from cut plastic bottles and *papier-mâché*. The items were developed using waste papers, used plastic bottles, bottle tops, cello-tape, scissors, manilla papers, glue, food colours, water colour paints and brushes.

Ms. Adega commended the parents for the positive attitude towards the exercise and willingness to learn. "Introducing educational materials and physical activity toys to children at an early stage of their development enhances their senses, social skills, self-confidence, independence, creativity and imagination, builds emotional intelligence, improves concentration and most importantly boosts problem solving skills," she noted.

Ms. Otieno echoed Ms. Adega's sentiments saying that children love to explore and they learn new things at a very early stage in their lives especially through playing. She urged parents to master the skills and to encourage children to celebrate their victories by displaying every work they complete because it boosts the children's self-esteem, intellectual and motor development.

Parents were also advised to use bright colours when creating the playing tools to attract the children's attention, adopt the 'known-to-unknown' teaching method while following the child's lead, encourage and praise the children even when they give wrong answers to keep them motivated and boost their confidence. Additionally, parents and caregivers were asked to engage the children in activities such as singing, dancing and games that would allow them to work together, take turns and celebrate each other's success.

Notably, with support from MMUST, project donors and well-wishers, women in the respective iHELP centres were mentored to set-up self-sustaining businesses that will generate income and help them cater for their needs and those of the children. Businesses such as butchery, grocery kiosks and a canteen that serves both the community and the childcare centre have been established. Other centres are still in the process of brainstorming business ideas they can engage in.

xiii) MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT, KAKAMEGA COUNTY VISITS MMUST

The Ministry of Interior and Coordination of National Government, Kakamega County on 4th February 2022 visited MMUST. The delegation was led by the incoming County Commissioner Kakamega County, Mr. John Ondego who was meeting all

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National Government Administrative Officers (NGAO) within Kakamega County. The meeting, which involved thirteen (13) Deputy County Commissioners, fifty-five (55) Assistant County Commissioners as well as three hundred and thirty-two (332) Chiefs and Sub-chiefs from Kakamega County, took place at MMUST's Multi-Purpose Hall (MPH).



DVC (A &F) Prof. J. Kuria Thuo (representing the Vice Chancellor) with the Kakamega County Officers of the Ministry of Interior and Coordination of National Government

The issues discussed included partnership between the University and National Government, priorities in implementation of the Kenya Government's Big Four Agenda and Security. They also discussed the achievements and challenges faced in containment of COVID-19. After the grand meeting, a section of the team led by DCC Kakamega Central Ngalia Ndaya paid a courtesy call to the DVC Administration and Finance, who was also representing the Vice Chancellor Prof. Solomon Shibairo. "As a University, we rely on the regional administration to ensure security and order in the institution. We are committed to support the incoming County Commissioner in security and other national matters," stated Prof Thuo.

The meeting at MPH was attended by Director of Post Graduate Studies Professor Stephen Odebero, Community Outreach Officer, Dr. Issah Kweyu and the University Liaison Officer, Mr. Moses Onyango. The Boardroom meeting was attended by the Director Corporate Communications and Marketing Dr. Lydia Anyonje, Mr. Moses Onyango, DCC Kakamega Central Mr. Ngalia Ndaya, DCC Matungu Mr. Ronald Enyakasi and DCC Kakamega North Mr. Daniel Katete.

xiv) BASIC LIFE SUPPORT TRAINING AT MOI GIRLS HIGH SCHOOL ELDORET ON 26TH FEBRUARY 2022

MMUST Trauma and Emergency Team led by Dr. Sum Tecla on 26th February 2022 trained Moi Girls High school Eldoret on Basic Life Support. The university sets to train over 50 secondary schools and tertiary institutions in the county as one strategy to enhance our health ecosystem and optimize patient outcomes from prehospital to in hospital environments. Our goal is to Preserve life, Promote recovery and prevent disabilities. Every Second Counts.



MMUST Trauma and emergency team lead by Dr. Tecla Sum conducting a Basic Life Support training at Moi Girls High school Eldoret.

**xv) PEACE AMBASSADORS MMUST CHAPTER CONDUCT PEACE WALK
AHEAD OF MMUSO'S ELECTIONS**

The Peace Ambassadors Kenya (PAK), a Masinde Muliro University of Science and Technology (MMUST) Chapter students' club, yesterday, 23rd February 2022, held a peace walk within the University and the surrounding community. The walk is aimed at advocating for peaceful elections among students. The three-day (3) walk themed, **'Let there be Peace in Kenya and let it begin with me'** was led by their Patron, the Deputy Vice Chancellor (Planning Research and Innovation) Prof. Charles Mutai. This event comes days before Masinde Muliro University Students' Organization (MMUSO) elections which are set for 3rd and 4th March, 2022.



Speaking during an interview, the Coordinator Peace Ambassadors Kenya, Mr. Clinton Omondi acknowledged the Peer Counselling, Rotaract and Peace Unit Program (PUP) student clubs for working together with the Peace Ambassadors in ensuring that peace messages spread among students.

"It is my prayer that all students will embrace peace before, during and after elections. Let us not do anything that will affect our studies here. It is no longer good enough to cry peace, we must act peace, live peace, and live in peace' he urged.

xvi) **MMUST HOSTS KENYA'S FIRST 2022 SPECIAL OLYMPICS
SCREENING EVENT FOR ATHLETES WITH INTELLECTUAL
DISABILITIES**

Saturday 22nd January 2022 marked a special day for Masinde Muliro University of Science and Technology (MMUST) as athletes with special needs in Kakamega County converged at MMUST to receive Healthy Athlete Screening. The event was sponsored by the 'Golisano Foundation' which comprises of *Special Olympics Kenya, Healthy Athletes* and *Lions International*. In MMUST, the Special Olympics screening was organized by the Director Research and Postgraduate Support, Prof. Peter Bukhala, in conjunction with the Department of Optometry and Vision Sciences, which was led by the Chairperson, Dr. Christine Wanjala.

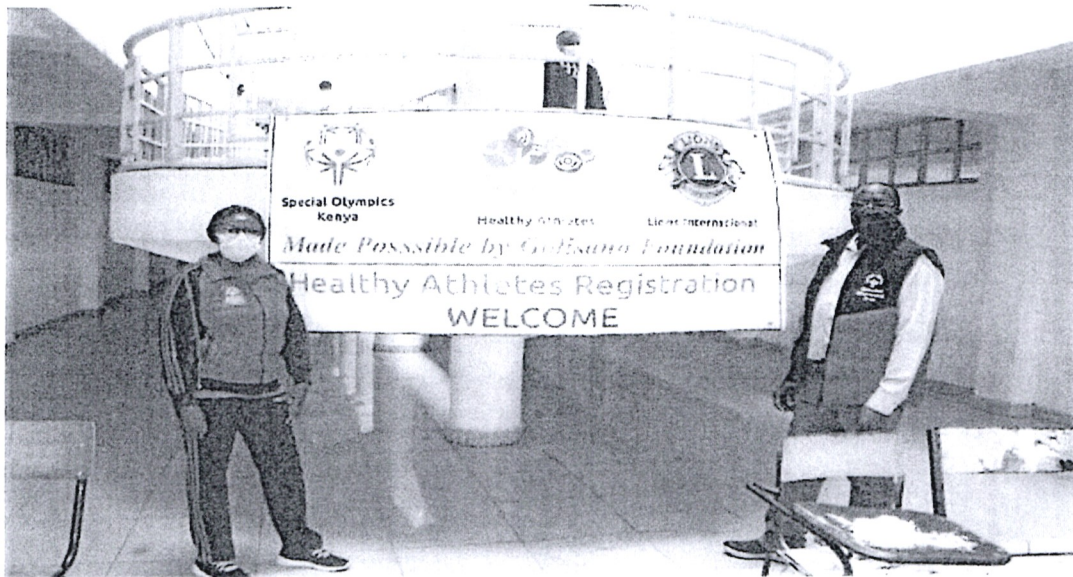


Registration of Special Olympics athletes at Mechanical Engineering Block

Speaking at the event, the Manager, Global Development and Government Relations for Special Olympics Africa, Ms. Susan Masila pointed out that the main reasons for conducting *Healthy Athlete Screening* functions include the need to examine the athletes, connect the athletes to healthcare system and to create awareness for the needs of patients with intellectual disabilities.

"Research shows that persons with intellectual disabilities are likely to die by their 16th birthday. The screening event tries to bridge this gap by conducting non -

invasive diagnostics then referring them to appropriate health institutions for management," said Ms. Masila.

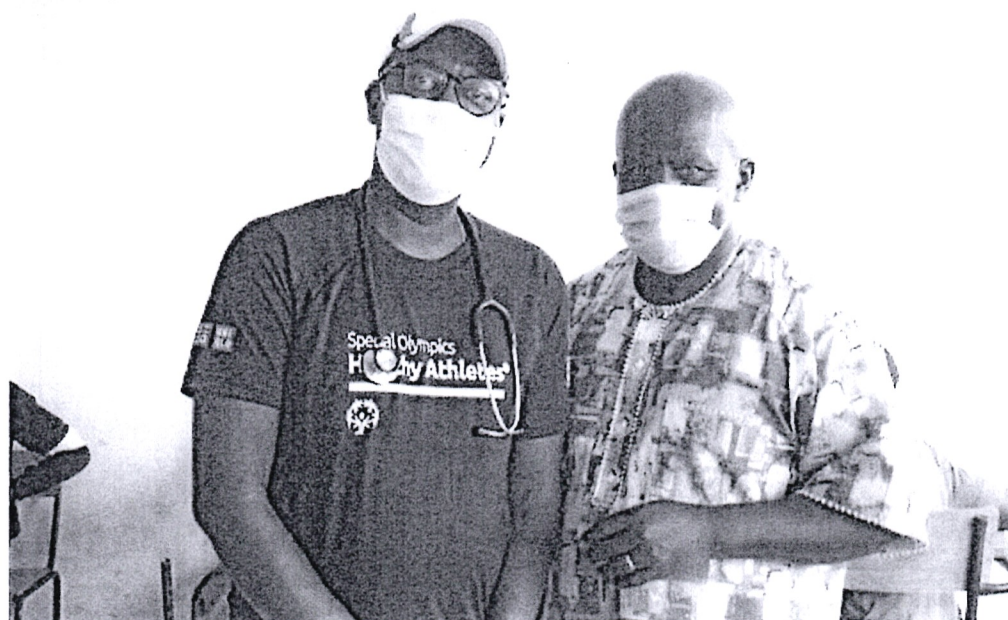


Mr. Raphael Nyabala and Ms. Susan Masila during the screening function.

The National Director for Special Olympics Kenya, Mr. Raphael Nyabala who was present during the event appreciated MMUST's partnership with Special Olympics Kenya, saying that it would yield great gains for both parties. "MMUST has been a partner with Special Olympics Kenya, especially in the component of Optometry and Vision Care. We really appreciate MMUST for taking a bold step in inclusive healthcare for persons with intellectual disabilities," noted Mr. Nyabala. He added that as the Director of Special Olympics Kenya, he chose MMUST for the screening function since the institution has one of the oldest volunteer for Special Olympics Kenya, Prof. Peter Bukhala.

The screening exercises were coordinated by the Director of Research and Postgraduate Support, Prof. Peter Bukhala, and the National Director for Special Olympics Kenya, Mr. Raphael Nyabala. Additionally, Mr. Kinoti Magiri, who works with Special Olympics Kenya, in charge of **Healthy Hearing station**, said that screening for Healthy Hearing enables the athletes to lead a comfortable life, particularly during sporting events.

According to the Director- MedFest, Dr. Andrew Karani, MedFest screening focuses on head-to-toe medical examination. It helps in identifying any possible chronic illnesses and to ensure fitness for sports amongst children with intellectual disabilities.

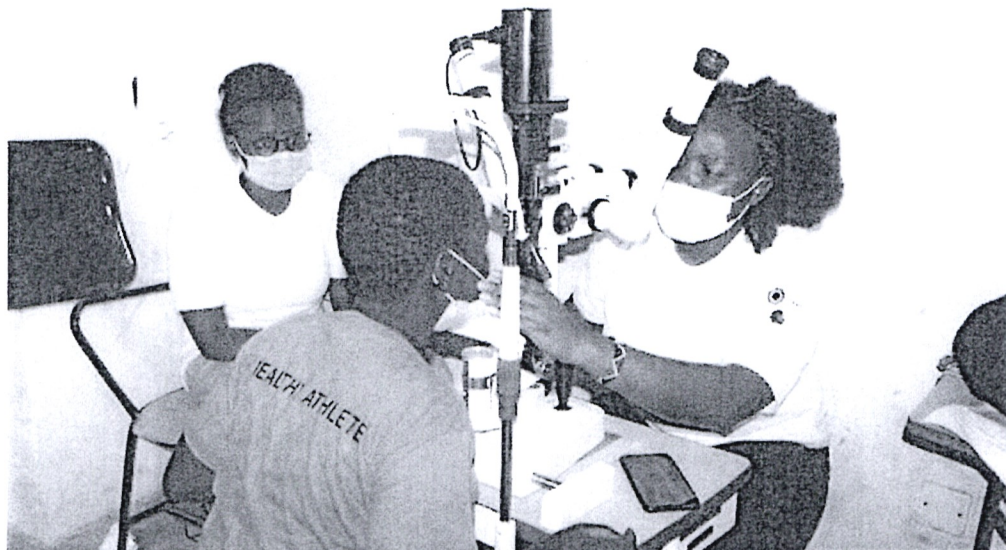


Prof. Peter Bukhala and Dr. Andrew Karani during one of the screening sessions.

The screening event had five (5) different stations namely; ***Special Smiles, MedFest, Healthy Hearing, Health Promotion and Opening Eyes.*** The Clinical Director for Special Needs Kenya, Dr. Esther Ndai, handled ***Special Smiles screening station*** which focused on the overall oral health of the athletes, noting that ***Special Smiles screening*** examines the mouth to check for probable tooth decay and gum issues. She indicated that the purpose for Special Smiles screening is to create awareness amongst children with intellectual disabilities.

The Senior Cataract Surgeon at Lions Sight First Eye Hospital and Clinical Director for Opening Eyes at Special Olympics Kenya, Mr. Asacha Solomon, oversaw the screening station dubbed '***Opening Eyes.***' Mr. Asacha was assisted by MMUST's staff as well as 4th and 5th year students from the Department of Optometry and Vision Sciences.

"The purpose of **Opening Eye screening** is to carry out a complete eye examination, identify any eye issues and offer corrective management measures required," stated Mr. Asacha.



MMUST's 5th Year Optometry students during the screening exercise.

The Clinical Director for Health Promotion at Special Olympics Kenya, Ms. Julie Kitala, who was also present during the screening, noted that **Health Promotion screening** focuses on nutrition status, hygiene issues, physical exercises and the weight of the athlete. This is Kenya's First 2022 Special Olympics Screening event for athletes with intellectual disabilities. The partnership with Special Olympics Kenya will certainly strengthen MMUST's Department of Optometry and Vision Sciences and place the institution at the apex in the global health promotion sector.

xvii) MMUST'S ALCOHOL AND DRUG ABUSE COMMITTEE EQUIPS MEMBERS WITH DRUG ABUSE INTERVENTION SKILLS

Masinde Muliro University of Science and Technology (MMUST) Alcohol and Drug Abuse Committee has today 21 June 2022 commenced a five (5) day workshop for purposes of equipping members with drug abuse intervention skills. The workshop, which was sponsored by the National Authority for the Campaign against Alcohol and Drug Abuse (NACADA), was held at the Main Catering Unit (MCU) Boardroom. This key event in the University's calendar themed was organized by the committee chairperson, Dr. Dennis Omayio.

The event targeting workers is geared towards preventing, controlling and mitigating impacts of drug abuse in Kenya. This is carried out under key thematic areas,

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namely, Public Education and Advocacy, Counselling and Rehabilitation, Compliance, Quality Control and Risk Management as well as Research and Policy Development.

The NACADA team comprised of NACADA Western Region Manager, Mrs. Sarah Koske, Programme Officer, Mr. George Kasera and Ms. Linet Muthoni. The MMUST staff who were present at the event were, the Dean, School of Natural Sciences (SONAS), Dr. Joseph Owino, Dean of students, Dr. Bernadette Abwao



**xviii) MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY
TAKES IMPACTFUL JIGGER RESEARCH OUTPUTS TO
COMMUNITIES IN HOMABAY COUNTY**

A team of prolific researchers from Masinde Muliro University of Science and Technology (MMUST) are transforming communities through impactful jigger research that is set to completely metamorphosize the treatment of jigger infestation in Kenya and beyond. This was exhibited on Friday, 20th May, 2022, when they mounted an outreach at Andiwo Primary School in Kanyamwa, Homabay County. The project is anchored in the Centre for African Medicinal and Nutritional Flora and Fauna (CAMNFF) whose centre leader is Prof. Maurice Vincent Omolo, a member of the Department of Pure and Applied Chemistry.



Mr. Anderson Misati, a MMUST postgraduate student from KEMRI attending to a jigger infested patient at Andiwo Primary School in Kanyamwa, Homabay County.

Other notable members of the project include the Director, Science Park Innovation and Incubation Centre-Prof. John Muoma, Dean, School of Natural Sciences -Dr. Joseph Owino, Coordinator, Webometrics and Short Courses, Dr. Dennis Ochieno, Deputy Director, Postgraduate Studies, Dr. Consolata Ngala, Prof. Paul Tarus-University of Eldoret and Dr. James Nonoh-Maseno University. CAMNNF also

houses a pool of researchers from varied fields, including, Prof. Asenath Sigot and the Director, Open Distance and E- Learning (ODEL), Prof. Gordon Nguka who handle the nutritional research aspects.

Apart from treating those afflicted by jiggers, the researchers are also collecting jigger flea specimens for further molecular biology work and swabs from the wounds for microbiology work. The Outreach has encompassed a pool of postgraduate students from MMUST, Maseno University and University of Eldoret.



A patient's feet after treatment using MMUST's researchers' formulation

"We have found a solution from nature, our formulation is derived from plants and is set to make jigger treatment painless and accessible to our communities. The advantages of our new formulation are that it is easy to use and does not cause much pain," said Prof. Omolo.

Additionally, Prof. Muoma added that the project was also aimed at establishing the ability of '*Tunga Penetrans*' to survive in black cotton soil since they are mostly associated with red soil. "It is important to find out if soil diversity contributes to jigger infestation. We will then relate the findings with historical aspects," stated Prof. Muoma.

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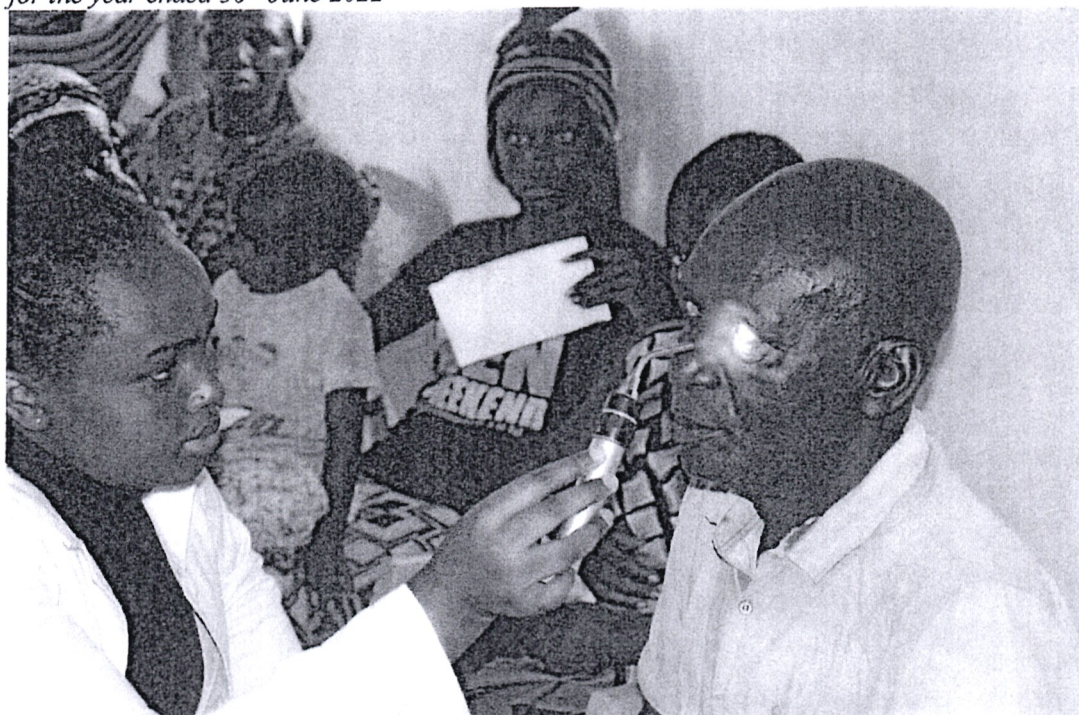
Speaking during the exercise, the former Director, PSSP, Mr. Dishon Wanjere, applauded the researchers for endeavoring to impact the livelihoods of communities through research. He noted that through joint efforts, the problem of jiggers will be fully solved. Noting that jigger infestation is related to poverty, Mr. Wanjere encouraged the researchers to include a socioeconomic component in their research in order to completely eliminate the jigger threat.

The Head teacher of Andiwo Primary School, Mr. Leonard Otieno expressed gratitude for MMUST's timely effort, adding that it would assist in the eradication of jiggers. "This is the first time an institution is working with our community regarding the jigger menace. I thank MMUST for this timely intervention," said Mr. Otieno.

Universities have the professional and moral duty not only to generate knowledge, but also to institute measures that can mitigate the serious socioeconomic problems facing communities. Jigger infestation is one of the challenges that requires such intervention.

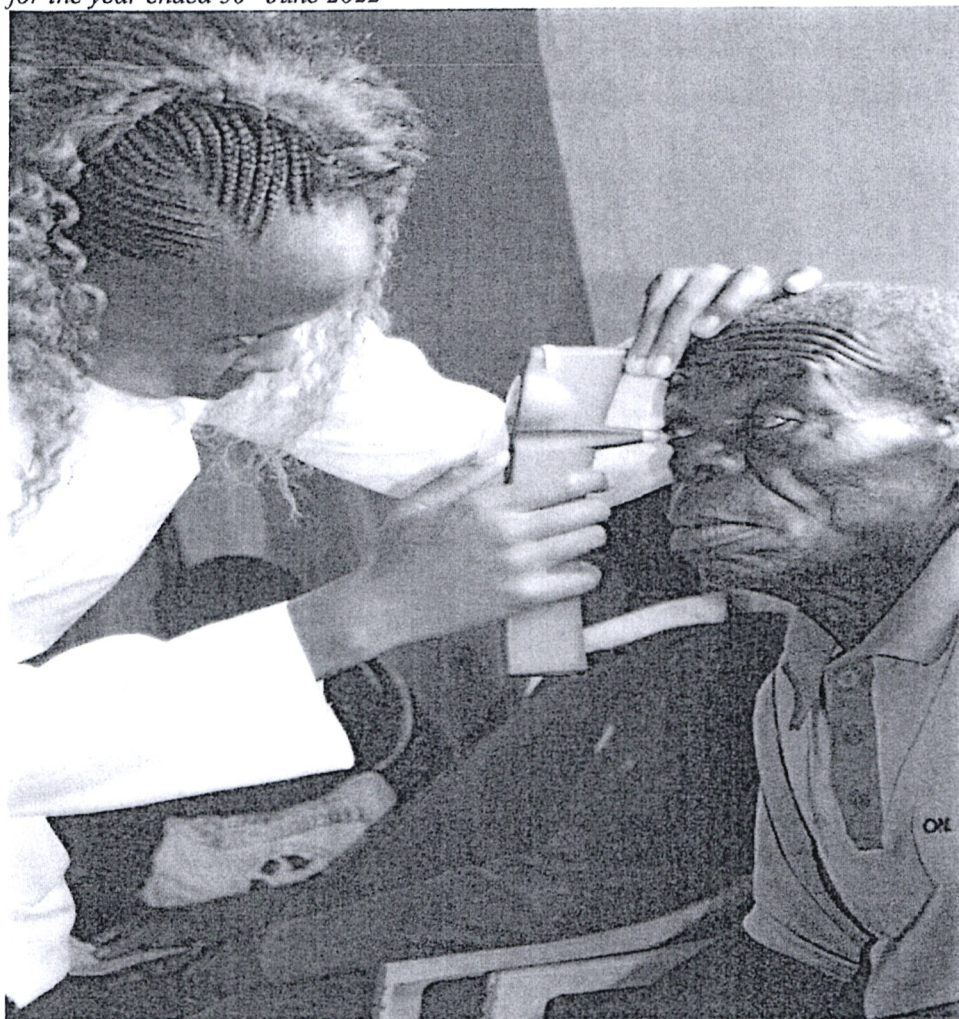
**xix) MASINDE MULIRO UNIVERSITY OF SCIENCE OF TECHNOLOGY
OPTOMETRY AND VISION SCIENCES DEPARTMENT STUDENTS
SHOWCASE THEIR EXPERTISE IN EYE CARE DURING OUTREACH
ON 7TH MAY 2022 AT SHIBULI, KAKAMEGA**

The Optometry students have been well exposed in handling different visual impairments they encounter courtesy of the equipment, practical lessons during outreaches and skillful personnel in the department. During an outreach activity conducted at Shibuli on 7th May 2022, they were able to see 70 patients and gave out 20 reading glasses on



Optometry student examining a patients during outreach at Shibuli.

The team demonstrated expertise in dealing with diversity eye conditions. This is in an effort to provide remedies to the disorders that may lead to blindness. Speaking during the event, one of the Eye Care experts, Dr. Julius Rono emphasized early and routine eye screening to be key to ensuring healthy eye care especially in school going children

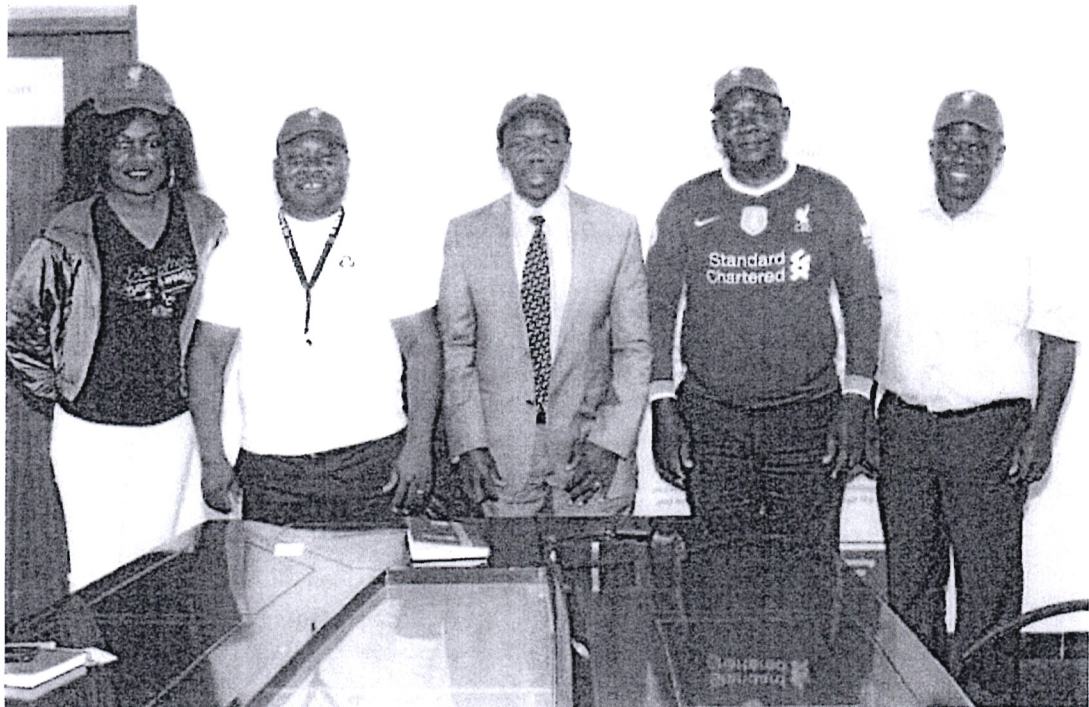


A MMUST Optometry student examine patients during outreach at Shibuli.

**xx)MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY
STAFF AND STUDENTS TURN OUT IN LARGE NUMBERS TO
DONATE BLOOD IN A BID TO SAVE LIVES.**

In a bid to address the perennial shortage of blood in the region and country as a whole, Masinde Muliro University of Science and Technology (MMUST) staff and students turned out in large numbers to donate blood in a bid to save lives. This was during the Blood Donation Drive initiative, which took place on Tuesday, 14th June, 2022 at the University's Graduation Square. The initiative was organized through the Kenya Red Cross Society and sponsored by MMUST in partnership with the Standard Chartered Bank and Aga Khan Hospital Kisumu to commemorate the World Blood Donor Day.

This year's celebrations attracted interest from the university staff, students and the community. The aim of the blood donation drive was to raise awareness and draw attention to the significance of blood donation and blood donors.



From left: Prof. Peter Bukhala, Mr. Maurice Rapada, Prof. Solomon Shibairo, Mr. Kennedy Mulama and Dr. Tecla Sum

The Standard Chartered bank team, led by the Western Kenya Regional Manager, Mr. Gabriel Ochieng' and Mr. Mulama Kennedy from Aga Khan Hospital Kisumu, paid a courtesy call to the Vice Chancellor, Prof. Solomon Shibairo. The group discussed possible areas of partnerships including the current research accounts that the Standard Chartered Bank is currently managing for the University. Prof. Shibairo was also briefed about the 'Host-to-Host' digital partnership product, a

system where collections and payments are made and receipted seamlessly through the bank's accounts department.

"This system minimizes losses due to the timely access of the accounts activities, eases reconciliation as well as the added advantage of the seamless retrieval of receipts. As we deepen our relationship in sustainability, we wish to do more for MMUST in banking by enabling access to real time account balances and accounting for funds collected by the institution," said Mr. Vincent Mulumbi. Other products which were discussed during the courtesy call were; individual banking options with regard to investments and staff medical care scheme with Aga Khan Hospital.

The Vice Chancellor, Prof. Solomon Shibairo thanked the partners for extending a hand of support towards the blood donation drive, in particular The Standard Chartered Bank and Aga Khan Hospital Kisumu. "We need people to donate blood and I strongly urge my staff to come out in large numbers and take part in this great initiative. I want us to stand with the Kenyan community especially those in need of blood as we can only support through donating," he stated.

Speaking during the official launch of the drive, the Chair of Department Trauma and Emergency Medicine/Paramedicine, Dr. Tecla Sum highlighted that trauma is pervasive in societies worldwide, making it a global public health concern. "For a patient, accessing timely blood transfusion can be a determinant of life or death. We need to donate blood consistently, to ensure regular supply in our blood banks and hospitals. This is not only essential in our daily lives but also during accidents or other emergency situations that often occur without notice or selecting its victims," she added.

Notably, Dr. Sum pointed out an observation that most people do not donate blood out of fear and misleading myths. She confidently confirmed that the exercise does not entail testing the donor's blood HIV status or other personal conditions but rather the donor's HB (blood volume) and pressure as a pre-assessment strategy to determine suitability of the donor.



Chairman, Department of Medical Laboratory Sciences-MMUST, Mr. Fidelis Mambo donating blood

The Western Region Manager of Standard Chartered Bank, Mr. Gabriel Ochieng' pointed out that blood is expensive and no one can afford it. Decrying the scarcity of blood in Kenya, Mr. Ochieng' urged the participants to be more inclined to give, saying that once they have donated, they can always use their donor's card and save a life without having to donate again or be forced to buy.

"MMUST's partnership with Standard Chartered Banks gets stickier and stickier. As a pioneer University that started the Virtual Marathon which was successfully done last year, we are going to do it even bigger and better come October this year. I look forward to more partnerships with MMUST," noted Mr. Ochieng' as he commented on the two institution's long standing partnership.

Representing the Aga Khan Hospital Kisumu, Mr. Kennedy Mulama echoed Dr. Sum's sentiments saying that there are many emergency trauma cases at the point of entry at emergency departments in hospitals. He noted that patients tend to have lost a lot of blood by the time they arrive at the hospital. He confirmed that the blood donation initiatives are emergency interventions targeted at saving the lives of patients.

"Our intention through this blood donation drive is to mobilize as many people as possible to donate blood. We understand that blood is insufficient in our blood donor banks and this is another avenue that we reach out to the population to donate blood and boost supply in our banks," said Mr. Mulama.

He appreciated the partnership Aga Khan Hospital Kisumu has with MMUST and expressed hope that this will go beyond this particular initiative. "With this Blood

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Donation Drive and many more partnerships coming, we look forward to strengthening our partnership for the benefit of the community we serve and University fraternity," added Mr. Mulama.

Research indicates that Kenya's demand for blood is very high compared to the units collected by the Kenya National Blood Transfusion Services (KNBTS). There have been questions around mismanagement of this scarce resource, which has led to serious shortage of blood in our hospitals. Families, relatives and friends of patients have had to put out calls for people to donate as others make appeals on social media for the public to come through to save the lives of their loved ones. These concerns need to be addressed to give the public confidence in voluntarily donating blood to save lives.

8. MANAGEMENT DISCUSSION AND ANALYSIS

a) Financial Performance Review

The University realized revenue of Kshs 3,167m in the FY 2021/2022. This was an improvement in performance from Kshs. 3,030m realized in FY 2020/2021 resulting into a marginal revenue increase of 5%. This is attributable to improved performance in tuition fee and related charges revenues which grew by Kshs. 240m to Kshs. 1,305m in FY 2021/2022 up from Kshs. 1,065m in FY 2020/2021. The realized total revenue in FY 2021/2022 was 103% of the annual target of Kshs. 3,067m. There was a decrease in recurrent grants from Kshs. 1,900m in 2020/2021 to Kshs.1,762m in 2021/2022. Recurrent Grants achieved Kshs. 1,762m against a target of 1,762m realizing 100%.

The University expended Kshs. 3,151m in the year under review with employee costs incurring Kshs. 2,287m which is 73% of the total expenditure. Academic expenses towards the core mandate of the University constituted Kshs. 365m which is 12% of the total expenditure. From these indicators it is clear that employee costs will continue to take a large portion of recurrent expenditures in the future.

The University recorded a drop in surplus from Kshs 258m in 2020/2021 to Kshs.16m in 2021/2022 giving a decrease of 94%. This reduction in performance is explained by an increase in personnel costs after most staff were promoted to the next grade, increased fuel costs among other factors.

In terms of contribution to revenue by source, in FY 2021/2022 Recurrent Grants contributed 56% to all operating income followed by Tuition and related revenues at 41 % with the other sources namely Research Grants, IGU and Other income sources contributing 1%, 0.6% and 1.4% of the total revenue respectively. There is urgent need to improve other sources of revenue other than recurrent grants from the National Government to ensure financial sustainability of the University in the future.

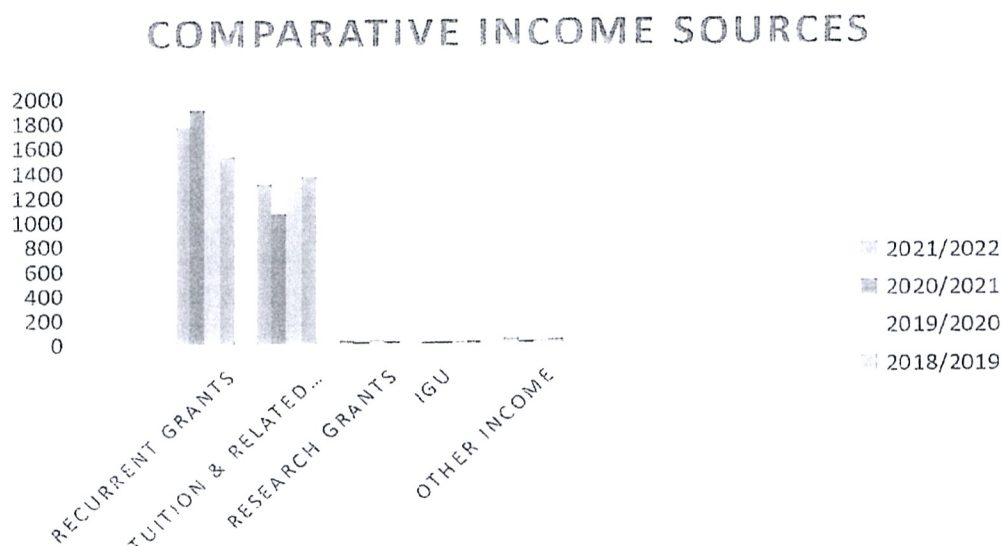
Table 9.1: Comparative Income Sources

Year	2021/2022	% age	2020/2021	%age	2019/2020	%age	2018/2019	%age
Revenue Source	Kshs (m)		Kshs (m)		Kshs. (M)		Kshs.(M)	
Recurrent Grants	1,762	56	1,900	62.7	1,852	57.4	1,528	51.2
Tuition & Related Charges	1,305	41	1,065	35.17	1,280	39.7	1,362	45.6
Research Grants	34	1	23	0.77	41	1.3	30	1
IGU	20.7	0.66	18	0.60	19	0.6	26	0.9
Other Income	44.7	1.4	24	0.73	33	1.0	38	1.3
TOTAL					3,225	100.0	2,984	100

	3,167	100	3,030	100				
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Figure 1: Bar Graph Showing the Comparative Income Sources (Kshs. mns)

The growth of the University in terms of revenues is illustrated in the bar graph below.



The growth of the University in terms of revenues and surplus over the last four years as shown in the table below;

Table 9.2: Comparative growth in revenue and surpluses

Year	2022	2021	2020	2019	2018	2017
	Kshs. (M)	Kshs. (M)	Kshs.(M)	Kshs. (M)	Kshs. (M)	Kshs. (M)
Revenues	3,167	3,028	3225	2,984	2,967	2,728
Operating Surplus(Deficit)	16	258	296	248	133	306
Net Profit Percentage	0.5	8.5	8.9	8.3	4.5	11.2

Over the last four years we have continued to realize positive results as indicated in table 8. In the current year the university recorded 0.5% in surplus over the previous year an indication of financial efficiency over tough operating environment. With the on-going reforms the University will continue to look at all possible ways of maintaining the reported growth in order to allocate resources for investment in key areas.

Figure 2: Bar Graph Showing the Growth in Revenue and Surpluses

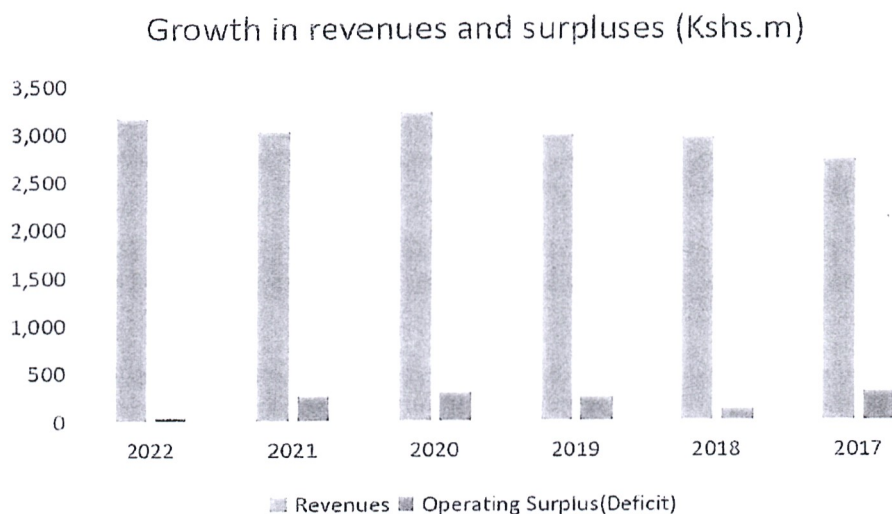


Table 9.3: Comparative Financial Position and ratio Analysis

Year	30.06.22	30.06.2021	30.06.2020	30.06.2019	30.06.2018
Assets	Kshs.(M)	Kshs.(M)	Kshs.(M)	Kshs.(M)	Kshs.(M)
Non- Current Assets					
Property & Equipment	5,093	5,044	5,088	5,099	2,734
Total Non- Current Assets	5,093	5,044	5,088	5,099	2,734
Current Assets					
Inventories	25	36	40	22	29
Accounts Receivables	842	1,201	1,061	1,529	1,366
Cash & Bank Balances	562	517	480	361	247
Total Current Assets	1,431	1,754	1,583	1,912	1,642
TOTAL ASSETS	6,524	6,798	6,671	7,011	4,376
EQUITY & LIABILITIES					
Capital Reserves	5,893	6,025	5,643	5,886	3,411
Revenue Reserves(P&L)	16	258	296	428	26
Total Equity	5,909	6,282	5,932	6,314	3,437

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Total liabilities	621	517	732	697	939
TOTAL EQUITY & LIABILITIES	6,524	6,798	6,682	7,011	4,376
Key Ratios					
(i) Current Ratio	2.35	3.40	2.19	2.74	1.75
(ii) Acid Test Ratio	2.31	3.336	2.13	2.71	1.72
(iii) Debt to Assets Ratio	0.095	0.075	0.11	0.10	0.21
(iv) Total Assets Turnover	0.48	0.45	0.5	0.6	0.7
(v) Return on Investments(ROI)	0.25	4.0	5.0	3.9	4.0

Table 9.3 shows the growth of the University over a five-year period. The total assets decreased from Kshs.6,798m in 2021 to Kshs. 6,524m in 2022. The total liabilities have decreased over the years.

Key financial ratios are indicative of a strong financial position with liquidity covered by more than 1 across all the years. Debts assets ratio shows only 9.5% debt on our balance sheet in FY 2021/2022.

Return on Investment decreased from 4% in 2020/2021 to 0.25% in 2021/2022. This is an indication of depressed surplus owing to increased costs of operations in the year.

Management continues to deploy relevant strategies to ensure that all required minimal standards in terms of prudent financial management are complied with.

a) Compliance with statutory requirements

The University has complied with all financial statutory requirements namely Pay as You Earn, Value Added Tax, Withholding Tax, National Social Security Fund, National Hospital Insurance Fund, National Industrial Training Act Levy, Pension remittances and statutory reporting requirements. The Management has put in place a robust system to ensure that all timelines with respect to statutory obligations are met without any deviations from the set statutory dates. The University prepares and submits quarterly reports and financial statements as required under Section 83 of the Public Finance Management Act, 2012

b) Key Investments

The University implemented the following investments in the FY 2021/2022

	Project	Total project Cost	Contribution on delivery Mandate	Project Sustainability Statement	Source of Funding
1	Swimming Pool	80,000,000	Enhances training of physical education students	Charge reasonable user fees to take care of operations & maintenance of the asset	Internally generated revenues(AIA)
2	Foot Bridge	15,000,000	Enhances accessibility of various installations	Continuous maintenance to ensure usability	Internally generated revenues(AIA)

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3	Engineering Complex	716,000,000	Enhances training of Engineering and Technical skills	Charge reasonable user fees to take care of operations & asset maintenance.	GoK Development Grants
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c) Risks facing the University

The University activities are exposed to a number of risks that include credit risks, liquidity risks and operational risks among others. Management has put in place various strategies to mitigate the risks. Student debtors remains a key risk area for the University since the average collection period extends beyond the industry benchmarks which is two (2) months. The University has developed an elaborate Risk Register for implementing its risk strategies. The COVID19 pandemic resurgence may continue to interfere with the University operations.

d) Material arrears in statutory/Financial obligations

The University has complied with all financial statutory obligations. The University has a Tax compliance certificate valid up to 23rd December 2022. Other financial statutory payments are up to date. June 2022 statutory deductions were all paid in July 2022. There were no pending bills as at 30th June 2022. The University made adequate provision for all planned expenditures for the year.

e) The entity's financial probity and serious governance issues

There was no financial probity and governance issue during the quarter under review.

9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

Masinde Muliro University of Science and Technology recognizes its obligations to act responsibly, behave ethically and with integrity in its dealings with students, staff and their families, customers, contact community, partners, society at large and the environment as a whole. The institution operates in a socially responsible and ethical manner, with high standards of integrity and practice. Key among these is:

- i. The health and safety of individuals, including staff, students and other stakeholders, impacted by activities is protected,
- ii. Contribute to the economic development of the quality of life of its students, employees & their families and the communities around us.
- iii. The environment is managed sustainably as far as practicable
- iv. Students, staff and other stakeholders are treated with dignity
- v. Community access to and engagement in University activities is as wide and as practical; and
- vi. The university is engaging with, learning from, respecting and supporting the communities and cultures

To this end:-

- (i) The University is undertaking a greening initiative clarifying its commitment to delivering a net positive impact on the environment.
- (ii) The University is proud that its Quality Management System is recognized through ISO 9001:2015
- (iii) The University has established a Talents scholarship fund through which it supports its social responsibility objectives.
- (iv) The University has established an internship program to assist young people gain work experience.
- (v) The University has MoUs with Kenya National Union of Teachers and Kenya Union of Post Primary Education Teachers in which it offers 15 per cent discount on tuition to members and their dependents.
- (vi) The University has a fees waiver of 50% for staff dependents.
- (vii) The Community Liaison Office activities are integrated with business operations and values of MMUST and resonate well with that of the contact community.

2. Environmental performance

The University has a functional environmental greening initiative aimed at ensuring compliance with current trends in environmental conservation.

On environmental performance we have achieved the following:

- i) Appointed a committee on environment
- ii) Prepared a draft policy on environment
- iii) Planted trees in the University and its environs
- iv) Carried out landscaping
- v) Conducted environmental impact assessments for projects.

3. Employee welfare

The University continues to take the welfare of its staff very seriously and as such has developed and implemented various policies and regulations.

The following have been achieved in this area:

- i) Approval of Human Resource Policy Manual 2017
- ii) Terms of Service 2016
- iii) Negotiated three internal CBAs with unions.
- iv) Conducted staff training needs assessment.
- v) Conducted and effected staff promotions
- vi) Established Occupational Safety and Health Committee in compliance with OSHA 2007
- vii) Provided protective devices for staff working in risky areas.
- viii) Implemented Health Workers Allowances as per SRC Circular
- ix) Trained and mentored staff on new skills in various areas.

4. Market place practices

MMUST efforts as a responsible service provider are as follows:

a) Responsible competition practice.

- i) All our charges are approved after all stakeholder consultations
- ii) We conduct all our procurements in accordance with the law.
- iii) We do not condone corruption in all our dealings
- iv) We are apolitical as an institution of higher learning

b) Responsible Supply chain and supplier relations

MMUST continues to adopt best practices in its dealings with its suppliers and creditors by performing the following:

- i) Carrying out prequalification of suppliers
- ii) Promoting transparency and competitiveness in the tendering process
- iii) Compliance with the law in procurement
- iv) Prompt settlement of supplier accounts
- v) Timely resolution of supplier complaints

c) Responsible marketing and advertisement-

MMUST ensures responsible marketing and advertisement as follows:

- i) Allocate marketing opportunities equally to all players
- ii) Review of advertisement content and ethical selection of channels
- iii) Prompt payment to service providers

d) Product stewardship

MMUST consolidates its offerings through:

- i) Differentiated product offering
- ii) Market research to inform consumer needs
- iii) Quality service delivery.

10. REPORT OF THE UNIVERSITY COUNCIL

The University Council submit their report together with the audited financial statements for the year ended June 30th, 2022 which show the state of Masinde Muliro University of Science and Technology's affairs.

Principal activities

The principal activities of the University are teaching, research, innovation and extension services.

Financial Performance

The surplus recorded for the Financial Year ending 30th June 2021/2022 was Kshs. **16,155,630**, a decrease of 94% from the Kshs. 258,080,382 surplus registered in the previous period ended 30th June 2020/2021.

Council

Members of the University Council who served during the year are shown on page 3 of this report

Auditors

The Auditor General is responsible for the statutory audit of the Masinde Muliro University of Science and Technology in accordance with the Public Audit Act of 2015.

By Order of the Council

Sign.....

Date: 28/9/22

Prof. Solomon I. Shibairo

Vice Chancellor/Secretary to Council

11. STATEMENT OF UNIVERSITY COUNCIL'S RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012, section 14 of the State Corporations Act and the Universities Act No. 42 Of 2012 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 and the operating results of the University for that year. 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.

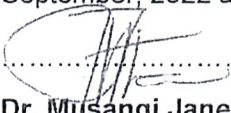
The Council is responsible for the preparation and presentation of the University's financial statements, which give a true and fair view of the state of affairs of the University for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i) maintaining adequate 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.

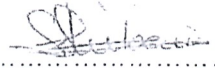
The Council accepts responsibility for the University's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012, the State Corporations Act and the Universities Act No. 42 of 2012. 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, 2022, and of the University's financial position as at that date. The Council further confirm the completeness of the accounting records maintained for the University, which have been relied upon in the preparation of the University's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The University's financial statements were approved by the Council on 28th September, 2022 and signed on its behalf by:


.....
Dr. Musangi Jane Mutua
Chairman of Council


.....
Prof. Solomon I. Shibairo
Vice Chancellor

REPUBLIC OF KENYA

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Enhancing Accountability

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REPORT OF THE AUDITOR-GENERAL ON MASINDE MULIRO UNIVERSITY OF SCIENCE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Masinde Muliro University of Science and Technology set out on pages 1 to 49, which comprise the statement of financial position as at 30 June, 2022 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 Masinde Muliro University of Science and Technology as at 30 June, 2022, 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 Public Finance Management Act, 2012, and the Universities Act, 2012

Basis for Qualified Opinion

1. Unsupported Prior Year adjustment

The statement of changes in net assets reflects a negative prior year adjustment balance of Kshs.490,829,932 in respect of capital grants reserve. However, documents in support of the adjustment were not provided for audit review. Further, the adjustment was not made in accordance with Paragraph 47 of IPSAS 3 which requires that prior year adjustments should be made by way of restating the comparative amounts for prior periods presented in which the errors occurred.

In the circumstances, the accuracy and completeness of the negative prior year adjustment balance of Kshs.490,829,932 could not be confirmed.

2. Unsupported Revenue Reserves

The statement of cash flows for the year ended 30 June, 2022 reflects an amount of Kshs.19,181,731 in respect of revenue reserves. However, the balance has no notes to explain the nature of the transaction.

In the circumstances, the accuracy and completeness of the revenue reserves balance of Kshs.19,181,731 could not be confirmed.

3. Anomalies in Cash and Cash Equivalents

The statement of financial position reflects a cash and cash equivalents balance of Kshs.562,494,485 which, as disclosed in Note 21 to the financial statements, comprises of balances totalling Kshs.561,159,771 held in ten (10) bank accounts and a balance of Kshs.1,334,715 indicated as bankings awaiting clearing. However, the following anomalies were noted:

- (i) The bank reconciliation statement for student deposit account for the month of June, 2022 reflects direct bankings totalling Kshs.339,506 not entered in the cash book. The bankings were made between March and June, 2022. No explanation was provided on the failure to update the cash book with these receipts. The bank

reconciliation statement also reflects receipts in the cash book not recorded in the bank statements totalling Kshs.60,000. No explanation was provided for the failure to bank the receipts.

- (ii) The bank reconciliation statement for the month of June, 2022 for payments account reflects payments in bank statements totalling Kshs.1,901,143 not recorded in the cash book. The payments relate to the period between March, 2020 and April, 2022. No explanation was provided for the failure to update the cash book with the payments.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.562,494,485 could not be confirmed.

4. Long Outstanding Student Debtors

The statement of financial position reflects a net balance of Kshs.822,396,302 in respect of receivables from exchange transactions, as disclosed in Note 22 to the financial statements, which reflects an amount of Kshs.877,547,665 relating to student debtors. Verification of the ageing analysis provided revealed that only debtors amounting to Kshs.66,182,396 are current while the balance of Kshs.811,365,269 are old debtors. Out of these amounts, debtors amounting to Kshs.577,060,683 are indicated to be over 366 days old. No explanation was provided for the failure to recover the old outstanding student debtors.

In the circumstances, the collectability of the long outstanding debtors amounting to Kshs.811,365,269 is doubtful.

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 other key audit matters to report in the year under review.

Other Matter

1. Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised in the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Management has indicated in the progress on follow-up of prior year auditor's recommendations section that some issues have been resolved while others have not been resolved. However, no explanation and documentary evidence were provided on how the issues indicated as resolved were resolved and why the rest of the issues have not been resolved.

2. Outstanding Co-operative Bank Debt

Note 44 to the financial statements reflects a balance of Kshs.18,279,389 which comprises of a principal amount of Kshs.7,396,900 and Interest of Kshs.10,882,489 relating to amount owed to the University by Co-operative Bank of Kenya Limited. This

was reversals effected by the Bank on the account in 2012 without reference to the Management. Although the Management indicated that they lodged a claim for the same, there was no acknowledgement from the Bank receiving the claim.

In the circumstances, the recoverability of the amount could not be confirmed.

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. Outstanding Imprests

The statement of financial position, and as disclosed in Note 23 to the financial statements reflects a balance of Kshs.19,491,150 relating to outstanding staff imprests. The balance comprises of an imprest amount of Kshs.2,118,960 owed by staff who have since left employment and another balance of Kshs.17,146,666 which was due for surrender as at 30 June, 2022. No explanation was provided for failure to surrender the long outstanding imprests. This is contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015 which provides that a holder of a temporary imprest shall surrender or account for the imprest within seven (7) working days after returning to duty station.

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

2. Delay in Completion of Construction of Olympic Size Swimming Pool

The statement of financial position reflects a balance of Kshs.5,090,606,934 in respect of property, plant and equipment, as disclosed in Note 25 to the financial statements, includes a balance of Kshs.372,453,120 relating to Work in Progress. The balance includes an amount of Kshs.37,725,177 incurred for construction of Olympic Size Swimming Pool within the University compound. However, audit of the project revealed the following:

- i. The University awarded the contract to a local contractor at a contract sum of Kshs.78,200,692 and a contract period of fifty-two (52) weeks commencing 29 July, 2021 and scheduled for completion on 30 June, 2022. However, as at the completion date of 30 June, 2022, the project had not been completed and an extension of the twenty-six (26) weeks was granted pushing the new completion date to 26 January, 2023; and

- ii. During a project inspection carried out on 18 January, 2023, it was revealed that the project was still not complete. The progress report dated 12 January, 2023 showed that the project was 65% complete.

In the circumstances, the University did not obtain value for money from the project.

3. Non Compliance with Law on Fiscal Responsibility - Wage Bill

The statement of financial performance, as disclosed in Note 12 to the financial statements, reflects an amount of Kshs.2,287,560,365 relating to employee costs. The amount represents 72% of the University's total revenue of Kshs.3,167,450,549 during the year under review. This is contrary to Regulation 26(1)(a) of the Public Finance Management Regulations, 2015 which states that expenditure on the compensation of employees shall not exceed 35% of the revenue.

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

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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance, 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

Lack of Controls Over Personnel and Payroll Data in the Management and Administration of Employee Costs

Verification of the University's payroll for the year under review revealed that the payroll did not have the employee's bio data and other important details such as name - surname, first name and other names, gender, ethnic code, job group, academic qualification, date of birth, date of employment, month of increment, date of payment and bank code. In addition, both earnings and deductions were not synchronized within the same sheet of the payroll for different months of the financial year.

It was further observed that the payroll still contains details of employees who have already exited the University either by retirement or natural attrition thereby making the payroll gullible to human manipulation.

In the circumstances, the reliability of the payroll data could not be confirmed

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

Responsibilities of Management and the 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 overall governance.

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to 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 sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the University to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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

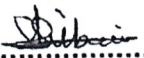
31 March, 2023

13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022

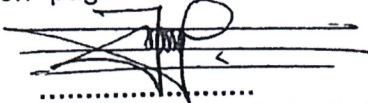
Details	Note	2022	2021
Revenue from non-exchange transactions			Shs
Transfers from other Government entities Recurrent Grant(GoK)	6	1,761,805,553	1,899,775,089
Research Grants	7	34,223,233	23,247,512
Total revenue from non-exchange transactions		1,796,028,786	1,923,022,601
Revenue from exchange transactions			
Tuition and Related Charges	8	1,305,892,922	1,065,372,974
Income Generating Units	9	20,734,692	17,936,418
Other Income	10	44,794,149	24,002,018
Finance income	11	0	0
Total revenue from exchange transactions		1,371,421,763	1,107,311,410
Total revenue		3,167,450,549	3,030,334,011
Expenses			
Employee costs	12	2,287,560,365	2,023,708,254
Depreciation and amortization	13	154,182,293	170,204,727
Repairs and Maintenance Expenses	14	18,297,686	18,921,790
Contracted Services	15	103,457,623	93,250,143
Use of goods and services	16	167,803,050	140,095,222R
Academic(Teaching,Research and Extensions)	17	365,033,126	279,232,459R
Remuneration of Council	18	30,257,207	20,257,357
Chancellor Expenses	19	1,967,550	1,259,865
Provision for bad-debts	20	22,736,020	25,323,811
Total expenses		3,151,294,920	2,772,253,629
Surplus/(Deficit)		16,155,630	258,080,382

R: Restated opening balance for 2020/2021

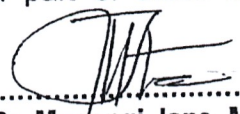
The notes set out on pages 8 to 55 form an integral part of these financial statements.


Prof. Solomon Shibairo
Vice Chancellor

Date: 28/9/22


CPA Jared G. O. O. Rading'
Head of Finance
ICPAK Number 6143

Date: 28/9/22

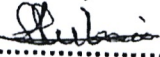

Dr. Musangi Jane Mutua
Chairman of the Council

Date: 28/9/22

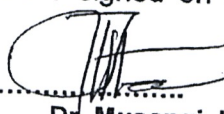
14. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2022

Details	Notes	2022	2021
ASSETS		Kshs	Kshs
Current assets			
Cash and cash equivalents	21	562,494,485	517,362,134
Receivables from exchange transactions	22	822,396,302	1,119,450,995
Receivables from non-exchange transactions	23	19,491,150	81,972,770
Inventories	24	25,892,113	35,999,932
Total Current Assets		1,430,274,050	1,754,785,832
Non-current assets			
Property, plant and equipment	25	5,090,606,934	5,042,127,371
Biological Assets	26	1,698,000	1,078,700
Intangible assets	27	420,347	723,299
Butula Campus Development Project	28	109,200	0
Total non-current assets		5,092,834,481	5,043,929,369
TOTAL ASSETS		6,523,108,531	6,798,715,201
LIABILITIES			
Current liabilities			
Trade and other payables from exchange transactions	29	105,637,979	59,372,105
Refundable deposits from customers	30	409,168,820	407,486,249
Butula Campus Development Grant	31	20,000,000	
Deferred income	32	44,628,179	26,782,468
Employee benefit obligation	33	34,854,513	21,886,337
Total current liabilities		614,289,491	515,527,160
NET ASSETS			
Capital Reserves		3,565,174,414	3,697,923,963
Revenue Surplus		16,155,630	258,080,382
Revaluation Reserves		2,327,488,997	2,327,183,697
Total Net Assets		5,908,819,040	6,283,188,041
Total Net Assets and Liabilities		6,523,108,531	6,798,715,201

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


Prof. Solomon Shibairo
Vice Chancellor


CPA Jared G. O. O. Rading
Head of Finance
ICPAK Number 6143


Dr. Musangi Jane Mutua
Chairman of the Council

Date 28/9/22

Date 28/9/22

Date 28/9/22

15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH JUNE 2022.

Details	Capital GRANTS Reserves	Accumulated Revenue Reserves	Revaluation Reserves	Total
Balance at July, 01 2020	1,349,143,743	2,262,681,183	2,327,183,697	5,939,008,622
Movement of Revenue to Capital Reserves	2,262,681,183	(2,262,681,183)		
Surplus / Deficit for the year		258,080,382		258,080,382
Capital Grants for the year	50,000,000			50,000,000
Prior Year Adjustment	36,099,038			36,099,038
Balance at June, 30 2021	3,697,923,964	258,080,382	2,327,183,697	6,283,188,042
Balance at July, 01 2021	3,697,923,964	258,080,382	2,327,183,697	6,283,188,042
Movement of Revenue to Capital Reserves	258,080,382	(258,080,382)		-
Surplus / Deficit for the year		16,155,630		16,155,630
Capital Grants for the year	100,000,000			100,000,000
Prior Year Adjustment	(490,829,932)			(490,829,932)
Revaluation Reserves		-	305,300	305,300
Balance at June, 30 2022	3,565,174,414	16,155,630	2,327,488,997	5,908,819,040

Masinde Muliro University of Science and Technology
Annual Report and Financial Statements
for the year ended 30th June 2022

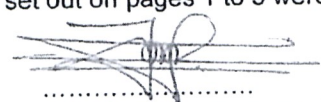
16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

Details	Notes	2022 Kshs	2021 Kshs
Cash flows from operating activities			
RECEIPTS			
Recurrent Grant(GoK)	6	1,761,805,553	1,899,775,089
Research Grants	7(b)	52,688,864	29,167,727
Tuition and Related Charges	8(b)	1,247,169,050	1,137,022,991
Income Generating Units	9(b)	8,987,308	6,739,981
Other Income	10(b)	11,470,535	1,290,466
Finance income		14,618,285	4,756,106
Underspent Imprest		2,471,756	2,204,968
Total receipts		3,099,211,351	3,080,957,328
PAYMENTS			
Employee costs	12(b)	2,239,280,790	2,207,384,582
Repairs and Maintenance Expenses	14(b)	19,328,990	16,939,951
Contracted Services	15(b)	101,146,647	84,820,808
Use of Good and Services	16(b)	134,281,960	117,513,213
Academic(Teaching,Research and Extensions)	17(b)	346,225,184	263,454,125
Remuneration of Council	18(b)	30,944,393	23,673,249
Chancellor Expenses	19(b)	895,540	
Refundable Deposits from Customer		75,231,288	115,749,622
Finance costs		3,739,777	2,456,111
IGU Operating Costs		18,598,919	13,506,647
Prepayment Outflow		1,119,138	1,538,445
Total Payments		2,970,792,626	2,847,036,753
Net cash flows from operations activities		128,418,725	233,920,575
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	25&28	(202,468,104)	(125,941,675)
Net cash flows used in investing activities		(202,468,104)	(125,941,675)
Cash flows from financing activities			
Capital Grants	34	100,000,000	50,000,000
Revenue reserves		19,181,731	(1,986,707)
Net cash flows used in financing activities		119,181,731	48,013,293
Net increase/(decrease) in cash and cash equivalents		45,132,352	155,992,193
Cash and cash equivalents at the beginning of the year		517,362,134	361,369,941
Cash and cash equivalents at end of the year		562,494,486	517,362,134

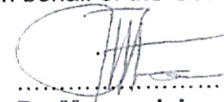
The Financial Statements set out on pages 1 to 5 were signed on behalf of the Council by:


Prof. Solomon Shibairo
Vice Chancellor

Date 28/9/22


CPA Jared G. O. O. Rading
Head of Finance
ICPAK Number 6143

Date 28/9/22


Dr. Musangi Jane Mutua
Chairman of the Council

Date 28/9/22

**17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED 30TH JUNE 2022**

Details	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Performance difference	% variance
	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Recurrent Grants	1,755,534,211	6,271,342	1,761,805,553	1,761,805,553	0	100 %
Capital Grants/Retained Earnings	360,000,000	-	360,000,000	358,080,382	1,919,618	99%
Research Grants	40,000,000	-	40,000,000	34,223,233	5,776,767	86%
Tuition and Other Related Fees	847,041,635	355,430,154	1,202,471,789	1,305,892,923	-103,421,134	109 %
Income generating Units	35,480,000		35,480,000	20,734,692	14,745,308	58%
Other Income	27,244,000		27,244,000	44,794,149	-17,550,149	164 %
Total Income	3,065,299,846	361,701,496	3,427,001,342	3,525,530,932	-98,529,590	103 %
Expenses						
Employee costs	2,126,105,846	104,919,496	2,231,025,342	2,287,560,364	-56,535,022	103 %
Depreciation and amortization		130,000,000	130,000,000	154,182,293	-24,182,293	119 %
Repairs and Maintenance Expenses	18,500,000	3,500,000	22,000,000	18,297,687	3,702,313	83%
Contracted Services	75,000,000	28,368,000	103,368,000	103,457,622	-89,622	100 %
Use of Goods and Services	160,399,000	33,569,000	193,968,000	167,803,050	26,164,950	87%
Academic(Teaching, Research and Extensions)	287,295,000	59,145,000	346,440,000	365,033,125	-18,593,125	105 %
Remuneration of Council	26,000,000	4,000,000	30,000,000	30,257,207	-257,207	101 %
Chancellor Expenses	2,000,000	-	2,000,000	1,967,550	32,450	98%
Provision for bad-debts	10,000,000	-1,800,000	8,200,000	22,736,020	-14,536,020	277 %
Capital grants expense	360,000,000	0	360,000,000	202,468,104	157,531,896	56%
Total Expenditure	3,065,299,846	361,701,496	3,427,001,342	3,353,763,022	73,238,320	98%
Surplus	-	-	0	171,767,910	171,767,910	

Reconciliation for Surplus

Reported as per Statement of Budget Vs Actual Amounts	Kshs. 171,767,910
Less: Reported as per Statement of Financial performance	Kshs. 16, 155,630
Attributed to Unabsorbed Retained Earnings	Kshs. 155,612,280

Notes to the Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

This budget statement relates to the approved Budget for Financial year 2021/2022 and was prepared on the same basis as per reporting and therefore requires no reconciliation.

1. The recurrent grants support from the National Government of Kshs. 1,761,805,553 was realized against planned amount of Kshs 1,761,805,553 thus registering 100% performance. This showed commitment from the National government to continue supporting the University.
2. The Capital budget of Kshs. 360,000,000 included support from the National Government for construction of the Engineering and TVET Complex block of Kshs. 100,000,000 which was received the end of the financial year . The balance of 260,000,000 was to be financed from retained earnings from previous years. Only Kshs. 102, 468,104 was used up from retained earnings.
3. Research Grants income was realized Kshs. 34,223,233 against a projection of Kshs. 40,000,000 resulting into a performance of 86%. The low consumption is due to unpredictability in receipt and usage of the funds by the academic staff engaged in research and proposal writing.
4. Tuition and related charges recorded Kshs. 1,305,892,923 against a target of Kshs. 1,202,471,789 resulting into a performance of 109% of the budget amounts. The good performance was attributed to full billing of all students for the Academic year 2021/2022 and resumption of most students following the lifting of the COVID-19 Pandemic restrictions.
5. Income Generating Unit realized Kshs. 20,734,695 against a target of Kshs. 35,480,000 which is 58%. This was due to low sales owing to lack of opportunities in the target markets.
6. Other Income realized Kshs. 44,794,149 against a target of Kshs. 27,422,000 giving a performance of 164%. This was boosted in foreign exchange gain on the translation of dollars held by the University.
7. Employee costs recorded Kshs. 2,287,560,364 against a target of Kshs. 2,231,025,342 yielding 103% of the budget.
8. Depreciation provision registered 119% against the budget. This largely depends on the level of Property, Plant & Equipment maintained in the year. The details of this increase are contained in Note 24 of the financial statements.
9. Repairs and Maintenance recorded 83% performance of Kshs 18,297,687 against a budget of Kshs. 22,000,000 for the year.

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for the year ended 30th June 2022

10. Contracted services registered a performance of Kshs 103,457,622 which is 100% of the budgeted figure of Kshs. 103,368,000.
11. General expenses recorded 82% of the budget. This was a result of prudent cost management on the part of the University.
12. Academic (Teaching, Research and Extensions) expenses registered 105% against the budget.
13. Council Expenses registered 100% performance against budget. All the meetings were conducted as planned and therefore this was prudent utilization of the budget by the governance wing of the University.
14. Chancellor's Expenses recorded 98% of the budget.
15. Provision for bad debts realized Kshs22,736,020 against a budget of Kshs. 8,200,000 yielding 277% performance. This was due to careful review of non-performing accounts and making specific provision as detailed in note 18 of the financial statements.
16. Capital Grants Expense recorded 56% consumption rate. This was applied for the Construction of Engineering and TVET Complex currently under implementation, footbridge, swimming pool, plant and equipment as detailed in Note 25 of the financial statements.

18. NOTES ON THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Masinde Muliro University of Science & Technology (MMUST) is established by and derives its authority and accountability from the Universities Act of 2012 (No 42 of 2012). The University is wholly owned by the Government of Kenya and is domiciled in Kenya. The University's principal activities are teaching, research, innovation, and extension services.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis. The asset valuation process was completed and the report prepared, thus the assets have been recognized in the financial statements. The financial statements were prepared in conformity with International Public Sector Accounting Standards (IPSAS), which allows the use of estimates and assumptions. IPSAS requires management to exercise judgment in the process of applying the University accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the University.

The financial statements have been prepared in accordance with the PFM Act (2012), the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. ADOPTION OF NEW AND REVISED STANDARDS

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2022.*

IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.*

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2023: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows.

Standard	Effective date and impact:
	IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
IPSAS 42: Social Benefits	Applicable: 1st January 2023 The objective of this Standard is to improve the relevance, faithful representatives and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess: (a) The nature of such social benefits provided by the Entity. (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.
Amendments	Applicable: 1st January 2023:

Standard	Effective date and impact:
to Other IPSAS resulting from IPSAS 41, Financial Instruments	a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.
Other improvements to IPSAS	Applicable 1st January 2023 • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008). • <i>IPSAS 39: Employee Benefits</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.
IPSAS 43	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial

Standard	Effective date and impact:
	statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

iii. **Early adoption of standards**

The Entity did not early – adopt any new or amended standards in year 2021/2022.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The University recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the University and the fair value of the asset can be measured reliably.

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. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds

ii) Revenue from exchange transactions

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 labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

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.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the University's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2020-2021 was approved by the National Assembly in May 2020. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the University upon receiving the respective approvals in order to conclude the final budget.

The University's budget is prepared on same basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance so is the budget.

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the University operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

The University is not registered for payment of corporation tax as it is exempted by virtue of it offering social services and established by the Government of Kenya.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled

entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable University and the same taxation authority.

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use.

e) Property, plant and equipment

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.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the University. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The University also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of

interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the University will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the University.

Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The University expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the University can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

a) Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The University determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the University has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The University assesses at each reporting date whether there is objective evidence that a financial asset or a University of financial assets is impaired. A financial asset or a University of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the University of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

1. The debtors or a University of debtors are experiencing significant financial difficulty
2. Default or delinquency in interest or principal payments
3. The probability that debtors will enter bankruptcy or other financial reorganization
4. Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

b) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The University determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

j) 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.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.

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.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

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

k) Provisions

Provisions are recognized when the University has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the University expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The University does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent assets

The University does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the University in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The University creates and maintains reserves in terms of specific requirements. Capital reserves are meant for development and expansion of long term assets while revenue reserves are for accumulation of operating surpluses which are then used for reinvestment purposes. Revaluation reserves are for asset maintenance and impairments.

o) Changes in accounting policies and estimates

The University recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The University provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an University pays fixed contributions into a separate University (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by

applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The University regards a related party as a person or a University with the ability to exert control individually or jointly, or to exercise significant influence over the University, or vice versa. Members of key management are regarded as related parties and comprise the Directors/ Council, the Vice Chancellor and Senior Managers.

t) Service Concession Arrangements

The University analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the University recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the University also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

v) Comparative figures

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

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2020.

5. 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. State all judgments, estimates and assumptions made

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The University based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the University. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

NOTES TO THE FINANCIAL STATEMENTS

F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
6	Transfers from other Government entities		
	July	0	206,954,301
	July	146,294,518	141,068,399
	August	146,294,518	141,068,399
	September	146,294,516	141,068,399
	October	146,294,518	141,068,399
	November	146,294,518	141,068,399
	December	146,294,517	141,068,399
	January	146,294,518	141,068,399
	February	146,294,518	141,068,399
	March	146,294,517	141,068,399
	April	146,294,518	141,068,399
	May	149,430,189	141,068,399
	June	149,430,188	141,068,399
	Sub total	1,761,805,553	1,899,775,089
7	Research Grants	34,223,233	23,247,512
	Provide detailed reconciliation as a separate disclosure.		
8	Tuition and Related Charges		
	Tuition Fees	903,932,564	707,895,559
	Registration fees	3,435,300	2,996,500
	ID charges	13,700	1,500
	Activity fees	16,214,870	13,720,505
	Amenity fees	16,186,685	13,847,165
	Medical fees	25,542,835	22,322,500
	Students Organizational Fee	6,225,700	5,437,000
	Examination fees	65,076,300	56,321,100
	ICT levy	78,303,900	68,716,610
	Teaching Practice	-64,200	

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
	Field Trips	449,500	373,600
	Thesis	13,841,474	12,363,000
	Supervision	21,757,900	19,656,500
	Professional Insurance Indemnity	567,000	485,500
	Library Fees	46,852,115	41,296,650
	Graduation Fees	25,942,337	26,005,500
	Skill Laboratory Fee	1,478,500	1,191,000
	KUCCPS Processing Fee	5,445,700	4,545,000
	Hospital Consumables	4,007,900	3,410,600
	Medical Insurance	132,500	114,000
	Appraisal Forms	6,000	1,000
	Psychiatry Case Presentation Forms	3,500	
	Practical Fee /Clinical Placements	2,674,000	2,869,450
	Attachment	43,282,900	36,634,365
	Computer Laboratory Costs	2,413,000	2,102,000
	Laboratory Fees	1,297,100	1,244,800
	Board (KNDI)	15,700	
	Training Fees	100,000	13,500
	Referral/Supplementary	7,574,579	6,569,000
	Collaboration Centre Fees		
	Damages	71,100	7,800
	Application fees	3,002,243	2,495,495
	Project fees	3,088,500	3,295,000
	Extended Supervision fee (Fee)	40,700	
	Examination for revised thesis	5,000	105,000
	Lesson Plan	146,070	134,475
	Supplementary Exam Fee	6,500	
	Examination Fee - PHD	105,000	80,000
	Old students receipts	52,250	
	Caution fees	0	498,500
	Alumni	72,500	2,662,300
	Field work fee	3,413,000	3,346,000
	Student smart card charges	2,830,700	2,550,500
	Mmust-Inst Ethical review committee	317,000	64,000
	CUE Levy Fund	33,000	
	Total Tuition and Related Income	1,305,892,923	1,065,372,974

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
9	Income Generation Units		
	Farm income	838,535	653,790
	Catering	13,197,476	9,779,362
	MMUST FM	176,370	2,000
	Book Shop	549,311	1,076,033
	Workshop & Conferences	584,600	468,050
	Rental Estate Income	1,263,255	1,080,772
	Library Income	75,525	123,050
	Estate sell of Grass	38,500	1,244,600
	Sale from production unit	1,445,660	885,500
	Hire of Venues / Trappers/ Equipment	2,355,460	2,623,260
	Short courses/Consultancies	210,000	-
	Total Income From IGU	20,734,693	17,936,418
10	Other Income		
	Accommodation	18,534,995	15,950,550
	Fines & Penalties	944,969	494,901
	Misc. Income	1,403,252	1,456,699
	Sale of Tender Documents	800	
	Prize and awards	100,000	5,000
	Foreign Exchange gain/ loss	6,973,708	863,762
	Research Income	23,000	210,500
	Revenue from collaborations	763,500	220,000
	Insurance Agency fee	0	44,500
	Disposal of boarded item sale	1,431,640	0
	Interest income	14,618,285	4,756,106
	Total Sundry Incomes	44,794,149	24,002,018
11	Finance Income		
	Interest income	0	0
	Sub total	0	0
12	Employee Costs		
	Basic salaries	1,150,348,244	1,042,597,419
	Car Allowances	140,259,753	125,804,520
	Casual Workers	0	
	Gratuity expenses	43,664,429	33,174,081
	House Allowances	414,031,010	377,852,021

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
	Management Allowance	1,200,000	1,200,000
	Medical Expenses	112,943,597	47,017,913
	OTHER PERSONAL ALLOWANCES	126,497,729	120,281,181
	Part-time Payments	90,117,670	76,919,031
	Passage and Baggage Allowances	666,460	510,890
	Pension contribution	194,819,958	181,464,403
	Stipend	110,000	4,720,000
	Telephone Allowance	12,901,515	12,166,796
	Total Personnel Emoluments	2,287,560,364	2,023,708,254
13	Depreciation and Amortization		
	Depreciation of Buildings	68,594,278	68,594,278
	Depreciation of Computers and appliances	10,168,871	23,673,939
	Depreciation of Furniture and Fittings	10,379,181	9,937,496
	Depreciation of Motor vehicles	26,636,091	27,491,301
	Amortization of Software	302,952	5,617,739
	Depreciation on Plant and equipment	34,118,783	31,412,362
	Depreciation on Library Books and Journals	3,982,137	3,477,613
	Total Depreciation	154,182,293	170,204,727
14	Repairs and Maintenance		
	Repair and Maintenance of Motor vehicles	8,239,521	6,083,707
	Maintenance of Plant, Furniture and Equipment	1,131,500	3,382,891
	Maintenance of Computers	1,559,430	3,959,872
	Maintenance of Buildings	5,170,930	4,715,350
	Maintenance of Play Grounds and Parks	2,196,305	779,970
	Total Maintenance Expenses	18,297,687	18,921,790
15	Contracted Services		
	Cleaning Services	11,803,653	9,388,058
	Insurance Expenses	23,672,425	6,303,460
	Legal Expenses	16,912,523	15,911,303
	Rent and Rates	17,726,823	26,773,059
	Security Services	33,342,199	34,874,264
	Total Contracted Services	103,457,622	93,250,143
16	Use of goods and services		

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
	Advertising and Publicity Expenses	2,900,018	2,713,239
	Audit fee	1,700,000	91,000
	Corporate Social Responsibility	2,711,250	618,663
	Couching and mentoring	1,086,995	1,044,760
	External Travelling and Accommodation Expenses	681,510	0
	Bank Charges	3,739,777	2,456,111
	CATERING EXPENSES	10,841,758	8,390,963
	DRAMA Festivals	2,261,800	533,200
	IGU EXPENSES	8,025,518	4,838,937
	Inter-University Games	9,196,760	2,761,780
	Office Expenses	5,006,223	4,860,241
	Office Stationery	11,178,837	10,630,847
	Official entertainment	1,284,559	713,600
	Performance Contracting Costs	2,771,010	480,800
	Postal and Courier Expenses	1,030,136	1,074,232
	Fumigation Expenses	0	49,900
	Show and Exhibitions	92,100	309,100
	Special Projects	8,355,622	3,643,750
	Sports Equipment	1,873,151	992,021
	Telephone Expenses	353,106	170,865
	Training and Staff Development Expenses	12,430,179	13,295,895
	Transport Operating Expenses	16,503,623	7,771,023
	Traveling and Accommodation	7,919,550	8,006,955
	UMB EXPENSES	7,164,484	3,200,010
	University Choir	2,424,700	1,045,670
	Electricity	14,713,014	11,187,614
	Public Celebrations and Funerals	2,340,548	2,149,240
	Publishing and printing	554,750	1,083,500
	Purchase of Uniforms and Clothing	1,257,131	5,852,051
	Tender Expenses	1,507,440	998,230
	Water and Conservancy	15,312,082	7,037,092
	College Mentorship Expenses	0	9,303,795
	Feasibility Study	322,800	1,673,560
	Covid -19 Mitigation Expenses	9,507,419	21,116,578
	Alcohol and drug abuse expenses	755,200	

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
	Total General Administrative Expenses	167,803,049	140,095,222
17	Academic (Teaching, Research & Extension)		
	Affiliation fees	3,355,255	2,907,615
	Alumni expenses	2,282,630	3,029,460
	Careers week	1,903,060	712,040
	Commission for University Education Expenses	9,710,300	8,000,000
	Disability Mainstreaming expenses	1,320,846	723,552
	Donor funded research expenses	34,223,233	23,247,512
	Examination Expenses	8,272,365	5,000,839
	External examiners expenses	5,848,120	4,179,261
	Graduation Expenses	22,051,133	7,179,803
	HIV/AIDS Expenses	1,107,956	1,147,490
	Inaugural Lectures expenses	1,806,579	
	Internet connectivity expenses	45,568,673	56,287,334
	ISO- QA Activities	1,819,360	1,165,835
	KUCCPS Processing Expenses	4,966,340	4,566,000
	Library expenses	2,531,142	1,471,390
	MMUSO	7,167,495	7,726,940
	MMUST Merit Scholarship	11,294,000	0
	Mmust scholarship	3,971,500	1,390,000
	MMUST Talent Scholarship	4,012,100	3,745,000
	MMUST WORKSTUDY SUPPORT PROGRAMMES	5,686,370	2,574,454
	New Programmes and Curriculum Review	18,687,590	4,525,159
	practical/clinical placement expenses		31,000
	PSSP Expenses	2,991,309	9,641,894
	Research Expenses	33,953,426	40,093,313
	Robotics Development Expenses	4,621,531	2,422,630
	Seminars and Conferences	4,841,623	3,139,980
	Senate Expenses	1,035,435	3,443,184
	Student Registration Expenses	2,579,310	548,300
	SGS Election & Training	5,052,010	1,629,200
	Students Practical Expenses	12,936,107	3,669,420
	Tamasha	3,066,410	13,350
	Teaching Material	12,397,923	22,489,996
	Teaching Practice and Field Attachment	67,576,365	36,835,233

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
	Thesis Supervision Expenses	10,000,000	8,459,050
	Student smart refunds expenses	1,311,500	3,877,500
	Publicity of Academic Programmes	5,084,130	3,358,727
	Total Academic(Teaching,Research and Extensions)	365,033,126	279,232,459
18	Remuneration of Council		
	Council honoraria expenses	880,000	960,000
	Council travel expenses	5,999,307	3,693,480
	Council subsistence allowances	11,521,339	6,697,600
	Council training expenses	90,000	890,844
	Council catering expenses	1,206,363	1,383,248
	Council stationery expenses	189,625	265,260
	Council sitting allowances	9,508,000	6,366,925
	Council Medical expenses	862,573	
	Total	30,257,207	20,257,357
19	Chancellor Expenses	1,967,550	1,259,865
20	Bad debts Provision		
	Provision for bad debts	22,736,020	25,323,811
21	Cash and Cash Equivalents		
	MMUST KCB 1101811269 (Deposit Recurrent)	40,125,307	145,397,544
	MMUST KCB Payments 1101922109(Tuition)	4,075,264	2,750,121
	MMUST 9 ABSA IGU 0098080317	16,276,342	6,415,270
	MMUST NBK 0100370554000 (Tuition)	4,590,131	4,333,187
	MMUST Coop Bank 01129033999900 (tuition)	2,446,586	4,656,020
	MMUST Equity Bank 050029463103	308,271,017	245,678,323
	MMUST Family Bank 078000012655	105,550,890	88,174,825
	MMUST KCB 1101811331 (payment)	5,933,687	(7,740,541)
	MMUST Standards Bank 0102098712400(research grants	2,572,321	3,975,001
	MMUST Standard Bank 8702098712400(Research grants	71,318,225	22,816,261
	Bankings awaiting clearing	1,334,715	906,124
	Total Cash and Cash Equivalents	562,494,486	517,362,134
22	Receivables from Exchange Transactions		
	IGU Receivable	10,311,076	9,197,097
	Prepaid Expenses	5,085,500	1,585,500

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
	Student Debtors (See Note 30)	877,547,665	1,156,480,317
	Less provision for bad debts	-70,547,939	-47,811,919
	Total Receivables from Exchange Transactions	822,396,302	1,119,450,995
23	Receivables from Non-Exchange Transaction		
	Staff Imprest	19,491,150	31,972,770
	Capital Grant Receivable		50,000,000
	Total Receivables from Non-Exchange Transactions	19,491,150	81,972,770
24	Inventories		
	Clinical Drugs Stocks	2,478,234	9,297,012
	Dry Food Stock	2,478,234	1,261,940
	Estate Building Materials	10,766,000	15,155,149
	Stationery Central Stores	10,169,645	10,285,831
	Total Inventory and Stores	25,892,113	35,999,932
25	Property, Plant and Equipment	5,090,606,934	5,042,127,371

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25	Property, Plant and Equipment									
A	Current year	Land	Buildings	Work in Progress	Plant & Equipment	Computers	Furniture	Library Books	Motor Vehicles	Total
		0	0.025		0.2	0.33	0.125	0.25	0.25	
	Cost									
	At 01 July 2020	2,282,760,000	2,743,771,114	168,079,017	328,805,062	178,648,020	140,835,530	27,373,583	209,681,791	6,079,954,118
	Additions	-	-	48,343,902	28,497,089	12,772,059	5,939,824	8,433,625	20,754,483	124,740,982
	At 30 June 2021	2,282,760,000	2,743,771,114	216,422,919	357,302,151	191,420,080	146,775,354	35,807,209	230,436,274	6,204,695,100
	Additions	-	-	156,030,201	31,255,650	6,842,690	5,767,900	2,462,464	-	202,358,904
	At 30 June 2022	2,282,760,000	2,743,771,114	372,453,120	388,557,801	198,262,770	152,543,253	38,269,672	230,436,274	6,407,054,005
B	Depreciation and Impairment									
	As at 30 June 2020	-	(322,674,841)	-	(257,000,945)	(155,750,770)	(108,792,135)	(22,230,034)	(131,532,017)	(997,980,741)
	Charge for the year		(68,594,278)	-	(31,412,362)	(23,673,939)	(9,937,496)	(3,477,613)	(27,491,301)	(164,586,988)
	As at 30 June 2021	-	(391,269,118)	-	(288,413,307)	(179,424,709)	(118,729,631)	(25,707,647)	(159,023,317)	(1,162,567,729)
	Charge for the year		(68,594,278)	-	(34,118,783)	(10,168,871)	(10,379,181)	(3,982,137)	(26,636,091)	(153,879,341)
	As at 30 June 2022	-	(459,863,396)	-	(322,532,090)	(189,593,580)	(129,108,812)	(29,689,783)	(185,659,408)	(1,316,447,070)
C	NBV At 30 June 2021	2,282,760,000	2,352,501,996	216,422,919	68,888,844	11,995,371	28,045,723	10,099,562	71,412,957	5,042,127,371
	NBV At 30 June 2022	2,282,760,000	2,283,907,718	372,453,120	66,025,711	8,669,190	23,434,441	8,579,889	44,776,866	5,090,606,934

Note. The depreciation method used is straight line basis.

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25 (a) Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on 30th June 2022

25 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	2,282,760,000		2,282,760,000
Buildings	2,743,771,114	459,863,396	2,283,907,718
Plant And Machinery	388,557,801	322,532,090	66,025,711
Motor Vehicles, Including Motorcycles	230,436,274	185,659,408	44,776,866
Computers And Related Equipment	198,262,779	189,593,580	8,669,190
Office Equipment, Furniture, And Fittings	152,543,253	129,108,812	23,434,441
Library Books	38,269,672	29,689,783	8,579,889
Work in Progress	372,453,120	-	372,453,120
Total	6,407,054,005	1,316,447,070	5,090,606,934

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	200,240,340	200,240,340
Motor Vehicles including Motorcycles	123,891,911	123,891,911
Computers and Related Equipment	167,725,619	167,725,619
Office Equipment, Furniture And Fittings	69,509,801	69,509,801
Library Books	22,341,126	22,341,126
Total	583,708,797	583,708,797

F/NO	DETAILS	2022	2021
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		Amount in Kshs	Amount in Kshs
26	Biological Assets(Livestock)		
	Opening Balance	1,078,700	718,700
	Additions during the year	314,000	360,000
	Profit / (Loss) on revaluation	305,300	
	Closing Balance	1,698,000	1,078,700
	Biological assets relate to livestock kept for teaching and research purposes.		
27	Intangible Assets		
	Total Book Value 30th June 2021	22,470,955	21,630,262
	Addition for the year	0	840,693
	Total Book Value 30th June 2022	22,470,955	22,470,955
	Accumulated Amortization as at 30th June 2021	21,747,656	16,129,917
	Charge for the year	302,952	5,617,739
	Total Accumulated Amortization as at 30th June 2021	22,050,608	21,747,656
	Closing Balance	420,347	723,299
28	Butula Campus Development Project	109,200	
29	Trade and Other Payables from Exchange Transactions		
	Accounts recurrent Payables	22,365,872	33,176,994
	Insurance Claim	1,374,297	0
	Projects Retention Money	0	204,271
	With Holding Tax Payables	17,783,976	16,732,178
	Bank Staff Loans Deductions	31,637,937	197,792
	Other Staff Deductions	3,858,981	75,000
	Payee	1,576,994	0
	Payroll Net pay	5,633,093	0
	Sacco Deduction	10,650,049	178,896
	Staff Pension Contributions	254,453	254,453
	Provision for Part time lecturers	130,753	130,753
	Out Put Vat	7,096,238	7,460,259
	Withholding VAT @ 2%	1,735,255	775,880
	Withholding VAT @2% of 114	229,726	180,272
	Staff Tuition Deduction	40,058	5,358
	Helb Loan Deductions	1,259,767	
	Customer Prepayments	10,530	
	Total Trade and Other Payable	105,637,981	59,372,105

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F/NO	DETAILS	2022	2021
		Amount in Kshs	Amount in Kshs
30	Refundable deposits from Customers		
	Prepayments	273,853,524	277,815,925
	CDF Control	38,056,354	37,085,789
	HELB Control	21,942,524	23,735,158
	Direct deposit allocation fund acc.	30,200,545	29,651,269
	Caution Money	44,915,873	38,998,165
	Endowment Fund	200,000	200,000
	Total Refundable Deposits	409,168,820	407,486,305
31	Butula Campus Development Grant		
	Receipt of Grants	20,000,000	0
	Total	20,000,000	0
32	Deferred Income		
	Research Grants & Donations(See Note 45 for details)	44,628,179	26,782,468
33	Employee Benefit Obligation		
	Gratuity	34,854,513	21,886,337
	Total	34,854,513	21,886,337
34	Capital Development Grants		
	MMUST- Capital	100,000,000	50,000,000
	Total Capital Grants	100,000,000	50,000,000
35	Prior Year Adjustments		
	Details		0
	Tuition fees and related charges		0
	Other Debits	-505,255,067	-30,543,383
	Other Credits	14,425,135	66,642,421
	Total	-490,829,932	36,099,038

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36. Contingent Liabilities

The University had a number of cases that were in court touching on various issues. The University discloses these liabilities herein for proper information.

S/NO	CAUSE NO./ PARTIES	Financial Implications
1 C	Meshack Onzere Mulongo & Ano vs The Public Service Commission & MMUST	4,500,000
6. I	Kak. CMCCC No. 330 of 2010 FracaServcom vs. MMUST 458,080 damages, interest and costs of the suit. Legal Fees: Kshs. 146,943	605,023
7.A	Kak. ELC No. 257 of 2015 David Kiilu & Another vs. MMUST & Others	0
8. A	Kak. CMCC ELC No. 35 of 2019 Registered Trustees of former ASK land vs. MMUST	3,979.720
9. C	Kak HCCC No. 237 of 2015 MMUST vs. Alfatech Contractors Ltd	250,993.05
10. C NOW A	Nrb. JR No. 7 of 2018 MutimbaCresserMasayi Joseph vs. TSC & MMUST	630,380
12. I	Nrb. HCCC No. 23 of 2009 HAIDCO vs. MMUST & Capital Construction Co. Ltd. Kshs. 2,534,141 together with interests and costs of the suit.	2,534,141
13. A	Kak. CMCCC No. 330 of 2018 County Gvt of Kak vs. MMUST Kshs. 6,400,000/= outstanding rent for Mumias Campus as at 31.10.2018 together with interests until payment in full as well as the costs of the suit	6,400,000
14 I	Bgm. CMCCC No. 649 of 2016 Leah MBIRA vs. MMUST. Kshs. 8,040/= together with interests until payment in full, damages for injuries sustained and costs of the suit.	8,040
17. A	Ksm Industrial Cause No. 87 of 2015 KUSU vs. MMUST. Among the orders sought are reinstatement into previous positions which the members were holding prior to the downgrading, compensation and costs of the suit. Kshs. 150,000 legal fees	150,000
18. C	KSM CIVIL APPEAL No. 60 of 2018 Ronald Wamalwa & Another vs. MMUST. ,343,570 legal costs Kshs. 943,570 paid Kshs. 1,400,000 unpaid.	1,400,000
22 A	Bungoma CMCC NO. 421/2019 Anthony Wamayuyi vs MMUST Legal fees not presented yet	0
23 A	ELRC cause no. E34/2021. Rufus Asembo vs MMUST Legal fees not presented yet	0
	Total	20,458,297

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37. Related Party Disclosures

Details	2022	2021
Council Remuneration	30,257,207	20,257,357
Chancellor Expense	1,967,550	1,259,865

38. Financial Risk Management

The University's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The University's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The University does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The University's financial risk management objectives and policies are detailed below:

(i) Credit risk

The University has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the University's management based on prior experience and their assessment of the current economic environment.

30 th June 2021	Fully Performing	Past Due but not impaired	Past due and impaired	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Financial Assets				
Receivables from Exchange Transactions	1,119,450,995			1,119,450,995

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Receivables from Non-Exchange Transactions	81,972,770			81,972,770
Cash at Bank	515,701,423			515,701,423
Gross financial assets	1,717,125,188		-	1,717,125,188
30th June 2022	Fully Performing	Past Due but not impaired	Past due and impaired	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Financial Assets				
Receivables from Exchange Transactions	828,685,901			828,685,901
Receivables from Non-Exchange Transactions	19,491,150			19,491,150
Cash at Bank	562,494,486			562,494,486
Gross financial assets	1,410,671,537	-	-	1,410,671,537

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the University's directors, who have built an appropriate liquidity risk management framework for the management of the University's short, medium and long-term funding and liquidity management requirements. The University manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the University under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

(iii) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the University on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the University's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

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The University's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day to day implementation of those policies.

There has been no change to the University's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The University has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

Year ended 30th June 2021	US\$	Total
	Kshs.	Kshs.
Financial Assets		
Trade Receivables.		1,119,450,995
Trade Payables		(515,527,160)
Borrowings		-
Net Exposure		603,923,835
Year ended 30th June 2022	US\$	Total
	Kshs.	Kshs.
Financial Assets		
Trade Receivables.		828,685,891
Trade Payables		(620,910,593)
Borrowings		0
Net Exposure		207,775,298

b) Interest rate risk

Interest rate risk is the risk that the University's financial condition may be adversely affected as a result of changes in interest rate levels. The University's interest rate risk arises from bank deposits. This exposes the University to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the University's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favourable interest rates.

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Sensitivity analysis

The University analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Using the end of the year figures, the sensitivity analysis indicates no impact on the statement of financial performance. This is due to the fact that at the end of the financial year there was no investment that would be affected by fluctuations in the interest rate.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value

Determination of fair value and fair values hierarchy

IFRS 7 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the University's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The University considers relevant and observable market prices in its valuations where possible.

a) Financial instruments not measured at fair value (Continued)

Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

39. RELATED PARTY BALANCES

Nature of related party relationships

Entities and other parties related to the University include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

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Government of Kenya

The Government of Kenya is the principal shareholder of the University, holding 100% of the University's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the University, both domestic and external. Other related parties include:

- i) The National Government;
- ii) Ministry of Education
- iii) Commission for University Education
- iv) MMUST Council
- v) Turkana University College

40. EVENTS AFTER THE REPORTING PERIOD

There were no material adjusting and non-adjusting events after the reporting period.

41. ULTIMATE AND HOLDING UNIVERSITY

The University is a State Corporation under the Ministry of Education. Its ultimate parent is the Government of Kenya.

42. BIOLOGICAL ASSETS

Biological Assets are animals that are kept by the University for the purpose of teaching and research in the furtherance of its core mandate. The products such as milk and eggs derived from such biological assets are sold and income thereof recognized as per the relevant accounting policy.

43. CURRENCY

The financial statements are presented in Kenya Shillings (Kshs).

44. CO-OPERATIVE BANK DEBT OF KSHS. 7,396,900

The University sometimes in 2012 lodged a claim against Co-operative Bank of Kshs. 18,279,388.65 which was a result of reversals effected by the bank on the University bank account without justifiable grounds or reference to the University. This amount of Kshs. 18,279,388.65 is composed of both principal and interest amounts of Kshs. 7,396,900 and Kshs. 10,882,488.65 respectively.

This disclosure follows the requirements of the IPSAS relating to a contingent asset such that we make a disclosure in the notes. The Council is engaging the bank to reach amicable settlement.

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45. Reconciliation of Research Grants

FUNDING ORGANISATION	BAL B/F 01.07.2021	RECEIPT 2021/2022	ACTUAL EXPENDED	BALANCE
STS INTRAHEALTH INTER.(FUNZO KENYA)	96,800	-	-	96,800
INTER-UNIVERSITY COUNCIL IUCEA	37,727	-	37,790	(63)
KPHSE RESEARCH GRANT FUND/NRF	1,457,000		536,790	920,210
NACOSTI (NATIONAL RESEARCH FUND)	1,080,000	-	-	1,080,000
NACOSTI (NATIONAL RESEARCH FUND)	400	-	-	400
NATIONAL RESEARCH FUND-MULTI DISC	3,554,155	1,002,240	4,547,097	9,298
NATIONAL RESEARCH FUND -UTAFITI	478,616	-	-	478,616
NATIONAL RESEARCH FUND -NRF	804,200	-	-	804,200
NATIONAL RESEARCH FUND -NRF	349,028	-	349,028	-
NATIONAL RESEARCH FUND -NRF FY2019/20	292,595	-	-	292,595
LUTHERAN WORLD FEDERATION	79,410	-	-	79,410
UNITED NATIONS UNIVERSITY	1,975	-	-	1,975
MACNIGHT - CIAT	100	-	-	100
UNDP NDMA SYMPOSIUM	25,183	-	-	25,183
ASARECA	2,783	-	-	2,783
INTER-CHILD DEVELOPMENT	160,027	-	-	160,027
AFRICNIC LTD	3,146	-	-	3,146
INSTITUTE FOR ADVANCED .S.STAUDIES	22,026	-	-	22,026
PEJABA	61,257	-	-	61,257
UNESCO(TWAS)	777	-	-	777
UNESCO(Science)	2,220	235,311	235,040	2,491
UNESCO(TWAS)	417	-	-	417
UNESCO(UNITED NATIONS SCI CULTURE)	106,163	-	-	106,163

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FUNDING ORGANISATION	BAL B/F 01.07.2021	RECEIPT 2021/2022	ACTUAL EXPENDED	BALANCE
African Mathematics Millennium science	263	-	-	263
J HUTTON INSTITUTE	3,003	-	-	3,003
UNIVERSITY OF ST ANDREWS	2,493,463	6,284,620	3,414,930	5,363,153
DANISH REFUGE COUNCIL	824,540	-	-	824,540
ROMININYI OLUFEMI BOLANLE	1,611	-	-	1,611
University of Cambridge (project 2)	32,020	1,641,893	32,000	1,641,913
University of Plymouth	1,179,588	-	-	1,179,588
NACCOSTI(NATIONAL COMM FOR SCI TECH AND INNO	3,975	-	-	3,975
KARLO (KENYA AGR & LIVE STOCK ORG)	1,848	-	-	1,848
IAEA (ATOMIC PROJECT)	1,436,551	-	713,079	723,472
WHOLE GENOME SEQ WORKSHOP	1,848	-	-	1,848
GLOBAL RESEARCH FUND(UNI . OF SOUTHAMPTON)	1,245,135	3,832,678	3,955,551	1,122,263
USN-EYE FX PROJECT(Norway)	218,801	7,531,270	1,720,000	6,030,070
INTERNATIONAL PLANT GEN RESOURCE CENTRE	223	-	-	223
Western college	831,250	-	-	831,250
KOBENHAVNS UNIVERSITET(HEALTHYNSPECT PROJECT)	1,100,127	2,288,087	2,234,490	1,153,724
ROYAL ACADEMY ENGINEERING	327,029	-	310,000	17,029
INTERNATIONAL FUND FOR SCIENCE	378,457	-	303,000	75,457
UNIVERSITY OF EDINBURGH	526,157	-	-	526,157
HEPSSA -SPOKE TUK	1,327,917	-	770,000	557,917
KYAMBOGO UNIVERSITY	1,815,115	12,300,752	3,952,000	10,163,867
KCSAP (KALRO)	2,482,442	-	2,481,442	1,000
BRANDENBURG UNIVERSITY	105,268	-	-	105,268
UNIVERSITY OF CAMBRIDGE (project 3)	1,829,824	207,505	2,029,300	8,029
INTERNATIONAL FOUNDATION FOR SCIENCE-IFS (EMILY NGENO)	-	1,566,938	982,500	584,438

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FUNDING ORGANISATION	BAL B/F 01.07.2021	RECEIPT 2021/2022	ACTUAL EXPENDED	BALANCE
FINN CHURCH AID-KENYA(FCA-K)	-	5,548,570	2,348,265	3,200,305
MINISTERIUM DER FINANZEN	-	634,356	289,280	345,077
ADDENBROOKES CHARITABLE TRUST	-	1,009,553	610,490	399,063
INTERNATIONAL FEDERATION- OF BIOSAFETY	-	5,439,862	(8)	5,439,870
NATIONAL RESEARCH FUND-MULTI DISC-	-	2,160,000	2,052,000	108,000
AFRICAN RESEARCH EXCELLENCE FUND(AREF)	-	254,318	225,170	29,148
INTERNATIONAL NETWORK OF WOMEN ENGINEERS	-	131,000	94,000	37,000
TOTAL RESEARCH FUNDS B/F	26,782,460	52,068,953	34,223,234	44,628,179

RECONCILIATION OF RESEARCH GRANTS.

BALANCE B/F	26,782,460
GRANTS RECEIVED F/Y 2021/2022	52,068,953
TOTAL GRANTS(A+B)	78,851,413
LESS:TOTAL EXPENDED FUNDS	34,223,234
EXPENSES TRANSFERRED TO RESEARCH INCOME	34,223,234
TOTAL RESEARCH GRANTS BALANCE C/F	44,628,179

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46. Schedule of Prior Year Adjustments Explained

DATE	DOC. NO.	TYPE/SOURCE	PAYER/VENDOR	REFERENCE	DEBIT	EXPLANATION OF NATURE OF ADJUSTMENT
26 AUG 21	JV15454	JOURNAL ENTRY	MMUST KCB 1101922109	JV 15454	354,000	Correction of prior year erroneous receipting
13 OCT 21	JV15601	JOURNAL ENTRY	MMUST NBK 00100370554000 (TUITION)	2015/2016	102,000	Correction of prior year erroneous receipting
13 OCT 21	JV15602	JOURNAL ENTRY	MMUST COOP BANK 0112903399900	59398601779	105,125	Correction of prior year erroneous receipting
29 OCT 21	JV15859	JOURNAL ENTRY	MMUST KCB 1101811269 MODE	15859	101,000	Correction of prior year erroneous receipting
09 NOV 21	JV15751	JOURNAL ENTRY	MMUST NBK 00100370554000 (TUITION)	FY 2015/2016	15,500	Correction of prior year erroneous receipting
30 NOV 21	JV15856	JOURNAL ENTRY	MMUST NBK 00100370554000 (TUITION)	15856	37,100	Correction of prior year erroneous receipting
21 JAN 22	JV16065	JOURNAL ENTRY	MMUST BBK 0091001438 COLLECTION	BNK 248, CHEQUE	20,000	Correction of prior year erroneous receipting
03 FEB 22	JV16202	JOURNAL ENTRY	MMUST KCB 1101922109	16202	165,600	Correction of prior year erroneous receipting
02 MAR 22	JV16205	JOURNAL ENTRY	BARCLAYS BANK IGU COLLECTION	CHQ002068 BNK248	20,000	Correction of misposting on wrong account
02 MAR 22	JV16204	JOURNAL ENTRY	MMUST BBK 0091001438 COLLECTION	BNK 248, CHEQUE	(20,000)	Correction of prior year erroneous receipting
03 MAR 22	JV16453	JOURNAL ENTRY	MMUST KCB 1101922109	PYA	118,200	Correction of prior year erroneous receipting
30 MAR 22	JV16322	JOURNAL ENTRY	STUDENT OPENING BALANCES	30/3/2022	106,717,875	Correction of misposting on wrong account
31 MAR 22	JV16443	JOURNAL ENTRY	RESEARCH GRANTS	31/3/2022	(928,600)	Correction of prior year erroneous receipting
31 MAR 22	JV16444	JOURNAL ENTRY	STUDENT OPENING BALANCES	31/3/22	(1,479,100)	Correction of misposting on wrong account
31 MAR 22	JV16448	JOURNAL ENTRY	GRANTS FOR SPECIAL PROJECTS	31/3/2022	(532,000)	Correction of misposting on wrong account
13 APR 22	JV16554	JOURNAL ENTRY	MMUST KCB 1101922109	PRIOR YR ADJ	98,400	Correction of prior year erroneous receipting
14 APR 22	JV16586	JOURNAL ENTRY	MMUST KCB 1101922109	2018 OCT 22	71,400	Correction of prior year erroneous receipting
29 JUN 22	JV16781	JOURNAL ENTRY	PAYROLL NET PAY	29062022	(1,261,020)	Correction of prior year erroneous receipting
30 JUN 22	JV17019	JOURNAL ENTRY	DUE TO OLD STUDENTS DEBTS	VARIOUS	(328,650)	Correction of prior year errors
30 JUN 22	JV17020	JOURNAL ENTRY	PART TIME PAYABLE EXPENSES	VARIOUS	(281,200)	Correction of prior year errors
30 JUN 22	JV17022	JOURNAL ENTRY	STUDENT OPENING BALANCES	VARIOUS	(9,395,815)	Correction of misposting on wrong account
30 JUN 22	JV17023	JOURNAL ENTRY	BANK TRANSFERS CLEARING (DOLLARS)	VARIOUS	(6,000)	Correction of misposting on wrong account
30 JUN 22	JV17024	JOURNAL ENTRY	GRANTS FOR SPECIAL PROJECTS	VARIOUS	(27,150)	Correction of misposting on wrong account
30 JUN 22	JV16909	JOURNAL ENTRY	GRANTS FOR SPECIAL PROJECTS	VARIOUS	(145,600)	Correction of misposting on wrong account
30 JUN 22	JV16942	JOURNAL ENTRY	BARCLAYS BANK IGU COLLECTION	CHQ002068 BNK248	(20,000)	Correction of prior year errors
30 JUN 22	JV16928	JOURNAL ENTRY	STATIONERY CENTRAL STORES	16928 JV	116,186	Write off for overstated stock
30 JUN 22	JV17018	JOURNAL ENTRY	PROVISION FOR AUDIT FEES	VARIOUS	3,000	Correction of prior year errors
30 JUN 22	JV17068	JOURNAL ENTRY	PART TIME PAYABLE EXPENSES	ADJUSTMENTS	245,700	Correction of prior year errors
30 JUN 22	JV16903	JOURNAL ENTRY	GRANTS FOR SPECIAL PROJECTS	ADJUSTMENTS	26,150	Correction of prior year errors
30 JUN 22	JV16905	JOURNAL ENTRY	STUDENT OPENING BALANCES	ADJUSTMENTS	9,750,261	Correction of misposting on wrong account
30 JUN 22	JV16910	JOURNAL ENTRY	STUDENT OPENING BALANCES	ADJUSTMENTS	373,139,483	Correction of billing errors in previous periods
30 JUN 22	JV16925	JOURNAL ENTRY	ESTATE BUILDING MATERIALS	16925 JV	4,389,149	Write off for overstated stock
30 JUN 22	JV16927	JOURNAL ENTRY	CLINICAL DRUGS STOCKS	16927 JV	6,818,778	Write off for overstated stock

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30 JUN 22	JV16872	JOURNAL ENTRY	DUE TO OLD STUDENTS DEBITS	ADJUSTMENT	3,400	Correction of misposting on wrong account
30 JUN 22	JV16815	JOURNAL ENTRY	MMULT NBK 00100370554000 (TUITION)	FY 2021/2022	58,000	Correction of prior year erroneous receipting
30 JUN 22	JV16924	JOURNAL ENTRY	CHEQUES	JV14346/14347	2,144	Correction of misposting on wrong account
TOTAL					490,829,932	

This Schedule details the components of Adjustments which have been made under prior year in the Statement of Changes in Net Assets for the year ended 30th June 2022.

These adjustments relate to previous periods as far back as 2013 which had affected the financial status and some aspects of individual accounts affecting our customers. The schedule has detailed the amounts and the nature of the correction.

IPSAS3: Accounting Policies, Changes in Accounting Estimates and Errors requires that all material prior-period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery, by restating comparative prior-period amounts or, if the error occurred before the earliest period presented, by restating the opening statement of financial position.

We have used our judgement to make the corrections in the current year since the complexities of our financial system doesn't allow for reopening of closed accounts for prior periods. We believe that this treatments improves the quality of the financial information contained in the financial statements for various users of the same.

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19. APPENDICES

Appendix 1: IMPLEMENTATION STATUS OF AUDITOR GENERAL'S RECOMMENDATIONS

MANAGEMENT RESPONSE TO THE AUDITOR GENERAL REPORT ON MMUST ANNUAL REPORT AND FINANCIAL STATEMENTS FOR 30TH JUNE 2021 AND PRIOR YEARS

The following is the summary of issues raised by the Auditor General and management comments on the status of implementation. We have nominated focal persons to resolve the various issues as shown 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)	Time frame
1. Variance between the Statement of Financial Position and Statement of Changes in Net Assets.	The financial statement position reflect balances under two items which are at variance with the corresponding balances in the statement of changes in net asset as shown below . (i) Under Capital development reserves statement of financial position amount to Kshs 3,697,923,963 whereas the statement of changes in net assets Kshs. 1,399,143,743 hence a variance of Kshs 2,298,780,220 (ii) Accumulated revenue reserves of Kshs 258,080,383 and statement of changes in net assets Kshs 2,556,860,603 hence a variance of 2,298,780,220	Management has noted the basis number one of Opinion. Management reviewed the observation and made appropriate correction on the two financial statements and has provided the amended statements for review. Additionally, the Management has incorporated the correction on the Annual Report and financial statements for the period ended 30th June 2022 as a testament of implementation of audit recommendations going forward. Attached is the corrected FS for 30th June 2021 and 30th June 2022. (Appendix I)	Finance officer	Closed	30 th June 2022

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2. Inaccuracies in the Statement of Comparison of Budget and Actual Amounts	Inaccuracy in statement of comparison of budget and actual amount That the statement of comparison of budget and actual amount reflect total income performance difference of Kshs 95,215,315 instead of a computed Amount of Kshs 345,251,315 resulting to an explained variance of Kshs 250,000,000. Further total performance difference for expenditure reflect Kshs 553,295,696 while the recomputed expenditure totalled to Kshs 603,295,696 resulting to unexplained variance of Kshs 50,000,000. In addition the total expenditure amount of Kshs 2,898,195,304 reflected in the statement differs with the total expenses reflected in the statement of financial performance amounting to Kshs 2,772,253,629 resulting to unexplained variance of Kshs 125,941,675	i) Management noted the casting error in the total of under performance difference in the Statement of Comparison of Budget and Actual amounts of Kshs.95,215,315 which was supposed to be Kshs, 345,215,315. Management has corrected the error and the total of the performance difference restated at Kshs. 345,215,315 and Appendix II is attached for review. ii) Management noted the variance of Kshs. 50,000,000 which was omitted in the budget section of the report that had been approved for the University under supplementary budget. This was corrected and the figure recomputed to Kshs. 603,295,696 as per audit recommendations. iii) Management clarifies that the difference of Kshs. 125,941,675 between Kshs. 2,898,195,304 in the Statement of Comparison of Budget and Actual amounts and Kshs. 2,772,253,629 arose out of the requirement of IPSAS 24 that requires the disclosure of the entire entity's budget thus	Finance officer	Resolved	30th September 2022
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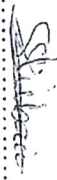
		both Recurrent budget(Statement of Financial performance) and Capital budget (Additions for PPE) are included. The statement of Financial Performance therefore doesn't include Additional PPE items thus the difference.			
3. Refundable Deposits from customers	Refundable Deposit from customers The statement of financial position reflects a balance of Kshs 407,486,249 for refundable deposits from customers as disclosed in Note 27 to the financial statement.	The Management has embarked on the process of working with the ERP vendor to improve the aging capabilities for payables including supplier balances, HELB account, CDF accounts, Direct deposits and Caution money. The system is currently unable to produce aged reports except for suppliers.	Finance Officer	To be resolved	30 th June 2023
4. Unsupported Expenditure on Repairs and Maintenance	Unsupported expenditure on repairs and maintenance. The financial statements reflect an amount of Kshs 18,921,790 for repairs and maintenance expenses as disclosed in note 12 in the financial statement. However, procurement and stores records, including tender/quotation documents, evidences of advertisements, evaluation reports/minutes, delivery notes, requisitions, stores receipts, issue records and stores ledgers for items valued at Kshs. 8,690,124 were not provided for audit. That the value of items amounting to Kshs 8,690,124 were not availed for audit review.	Management has provided all the missing documents for audit review. Appendix III	Finance Officer	Resolved	To consider
5. Unconfirmed Cash and Cash Equivalents	Unconfirmed cash and cash Equivalent The statement of financial position reflects balance of Kshs 517,362,134 for cash and cash equivalent as disclosed in note 12 to the financial statements However the balance exclude an amount of Kshs 18,279,389 deposit in the university bank account in cooperative bank in 2012	The amount being claimed from Cooperative bank of Kshs 18,279,389 is made up of Kshs 8,474,450 being the principal amount and Kshs 9,804,939 is interest levied at central bank rates. It's the management view that is not prudent to reflect an amount of the principal and un-awarded interest charge as cash and cash equivalent, this has been recognized as a contingent asset in the notes to the financial statements The University has demanded full settlement of the	Legal Officer/Senior Internal Auditor	Resolution in progress	30 th June 2023

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		amount and commenced legal proceedings against the bank. Appendix IV Court case documents			
Other Matter					
Budgetary control and performance	Variance in the statement of comparison of budget and actual amounts shows total budgeted and actual revenue of Ksh 3,501,491 and Ksh 3,156,275,685 respectively resulting to a Ksh 345,215,315 shortfall equivalent to 10% of the approved budget. Similarly the university spent Ksh 2,898,195,304 or approximately 83% of the budgeted expenditure of Ksh 3,501,491,000 resulting to under-expenditure of Ksh 603,295,696 or 17% of the budget	The Budget under performance on income and the under-absorption on expenditure is attributed to spill over effects of scaled down operations in the University occasioned by the ministry of Health COVID -19 containment measures that resulted in the closure of the University in the month of march 2020.	University Management Board	Under review	Underfocus
1 Staff ethnic diversity	Review of personnel records of the university including the payroll, revealed that during the year the university had 983 employees ,out of which,653 employees or(66%) were from one ethnic community.	The Ethnic representation issue in the University presents a challenge arising based on historical issues. However, since the enactment of the National Cohesion and Integration Act, No .12 of 2008 section 7(1), the University management has taken measures to ensure that the diversity of the people of Kenya in employment of staff is recognized and upheld This is being achieved through internal appointments to positions of CoD'S, Directors and coordinators and also through implementing an affirmative action in the recruitment of staff based on gender, disability and ethnic balance. Subsequently, staff appointments after the enactment of the stated Act confirms proper ethnic representation.	Dvc Administration and Finance	Resolved	Under Focus
2 Unsurrendered Imprest	The statement of financial position reflects a balance of Kshs 81,972,770 for receivables from non exchange transactions as disclosed in note 21 of the	Management wishes to clarify that as at 30th June 2021, Kshs. 31,972,770 outstanding in imprests had not fully matured for surrender as	Finance officer/	Resolved	Under Focus

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	financial statements. The amount includes a balance of Kshs 31,972,770 for staff imprest	the University activities heavily relies on research and other activities supported through imprests. However, Kshs. 28, 047,601 had been fully surrendered by 28th June 2022 (Appendix V). The sum Kshs. 2,118,960 is attributed to exited staff who had not been cleared by the University. The University has commenced the recovery process through writing demand letters to fully recover these amounts (Appendix VI: Demand letters)			
		The sum of Kshs. 7,250 is attributed to a deceased staff and therefore unrecoverable. We will start the process of write off. The Sum of Kshs. 1,221,410 is currently being reviewed for recovery through the payroll since our final reminders to the staff have not borne fruits.			



 Prof. Solomon Shibairo
 Vice Chancellor

Date.....28/09/2022

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Appendix II: CAPITAL PROJECTS COMPLETION STATUS AS AT 30TH JUNE 2022

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Source of funds
1	Swimming Pool	80,000,000	35,144,000	48%	80,000,000	35,144,000	AIA
2	Foot Bridge	15,000,000	5,590,000	49%	15,000,000	5,590,000	AIA
3	Engineering Complex	716,991,230	104,817,487	15%	170,000,000	104,817,487	GoK Dev Grants

Appendix III: Transfer from Other government Entities

Break down of Transfers from the State Department of University Education				
	FY 21/22			
a.	Recurrent Grants			
	MMUST			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		July	146,294,518	2021/2022
		August	146,294,518	2021/2022
		September	146,294,516	2021/2022
		October	146,294,518	2021/2022
		November	146,294,518	2021/2022
		December	146,294,517	2021/2022
		January	146,294,518	2021/2022
		February	146,294,518	2021/2022
		March	146,294,517	2021/2022
		April	146,294,518	2021/2022
		May	149,430,189	2021/2022
		June	149,430,188	2021/2022
		Sub total	1,761,805,553	
b.	Development Grants			
	MMUST			

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	<u>Bank Statement Date</u>	<u>Amount (Kshs)</u>	<u>Indicate the FY to which the amounts relate</u>
	August- Engineering Complex	50,000,000	2021/2022
	August- Butula Campus Library	10,000,000	2021/2022
	March- Engineering Complex	50,000,000	2021/2022
	March- Butula Campus Library	10,000,000	2021/2022
	TOTAL	<u>120,000,000</u>	

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

Finance Officer
MMUST

Head of Accounting Unit
State Dept. of University Education

Sign


28/9/2022

Date-----

		2022	Restated 2021	Adjustments 2021	Original 2021
16 (b)	Use of goods and services				
	Advertising and Publicity Expenses	2,900,018	2,713,239	0	2,713,239
	Affiliation Fees		0	(2,907,615)	2,907,615
	Audit fee	1,700,000	91,000		91,000
	Careers week		0	(712,040)	712,040
	Corporate Social Responsibility	2,711,250	618,663		618,663
	Couching and mentoring	1,086,995	1,044,760		1,044,760
	External Travelling and Accommodation Expenses	681,510	0		0
	Bank Charges	3,739,777	2,456,111		2,456,111
	CATERING EXPENSES	10,841,758	8,390,963		8,390,963
	DRAMA Festivals	2,261,800	533,200	533,200	
	IGU EXPENSES	8,025,518	4,838,937		4,838,937
	Inter-University Games	9,196,760	2,761,780		2,761,780
	MMUSO		0	(7,726,940)	7,726,940
	Office Expenses	5,006,223	4,860,241		4,860,241
	Office Stationery	11,178,837	10,630,847		10,630,847
	Official entertainment	1,284,559	713,600		713,600
	Performance Contracting	2,771,010	480,800		480,800

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	Costs				
	Postal and Courier Expenses	1,030,136	1,074,232		1,074,232
	Senate Expenses		0	(3,443,184)	3,443,184
	Fumigation Expenses	0	49,900		49,900
	Show and Exhibitions	92,100	309,100		309,100
	Special Projects	8,355,622	3,643,750		3,643,750
	Sports Equipment	1,873,151	992,021		992,021
	Student Registration Expenses		0	(548,300)	548,300
	Tamasha		0	(13,350)	13,350
	Telephone Expenses	353,106	170,865		170,865
	Training and Staff Development Expenses	12,430,179	13,295,895		13,295,895
	Transport Operating Expenses	16,503,623	7,771,023		7,771,023
	Traveling and Accommodation	7,919,550	8,006,955		8,006,955
	UMB EXPENSES	7,164,484	3,200,010		3,200,010
	University Choir	2,424,700	1,045,670		1,045,670
	Electricity	14,713,014	11,187,614		11,187,614
	Public Celebrations and Funerals	2,340,548	2,149,240		2,149,240
	Publishing and printing	554,750	1,083,500		1,083,500
	Purchase of Uniforms and Clothing	1,257,131	5,852,051		5,852,051
	Tender Expenses	1,507,440	998,230		998,230
	Water and Conservancy	15,312,082	7,037,092		7,037,092
	Commission for University Education Expenses		0	(8,000,000)	8,000,000
	SGS Election & Training		0	(1,629,200)	1,629,200
	KUCCPS Processing Expenses		0	(4,566,000)	4,566,000
	ISO- QA Activities		0	(1,165,835)	1,165,835
	College Mentorship Expenses	0	9,303,795		9,303,795
	Feasibility Study	322,800	1,673,560		1,673,560
	Covid -19 Mitigation Expenses	9,507,419	21,116,578		21,116,578
	Alcohol and drug abuse expenses	755,200			0
	Total General Administrative Expenses	167,803,050	140,095,222	(30,179,264)	170,274,486
17(b)	Academic (Teaching, Research & Extension)				
	Affiliation fees	3,355,255	2,907,615	2,907,615	
	Alumni expenses	2,282,630	3,029,460		3,029,460

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Careers week	1,903,060	712,040	712,040	
Commission for University Education Expenses	9,710,300	8,000,000	8,000,000	
Disability Mainstreaming expenses	1,320,846	723,552		723,552
Donor funded research expenses	34,223,233	23,247,512		23,247,512
DRAMA Festivals		0	(533,200)	533,200
Examination Expenses	8,272,365	5,000,839		5,000,839
External examiners expenses	5,848,120	4,179,261		4,179,261
Graduation Expenses	22,051,133	7,179,803		7,179,803
HIV/AIDS Expenses	1,107,956	1,147,490		1,147,490
Inaugural Lectures expenses	1,806,579	0		
Internet connectivity expenses	45,568,673	56,287,334		56,287,334
ISO- QA Activities	1,819,360	1,165,835	1,165,835	0
KUCCPS Processing Expenses	4,966,340	4,566,000	4,566,000	0
Library expenses	2,531,142	1,471,390		1,471,390
MMUSO	7,167,495	7,726,940	7,726,940	0
MMUST Merit Scholarship	11,294,000	0		
Mmust scholarship	3,971,500	1,390,000		1,390,000
MMUST Talent Scholarship	4,012,100	3,745,000		3,745,000
MMUST WORKSTUDY SUPPORT PROGRAMMES	5,686,370	2,574,454		2,574,454
New Programmes and Curriculum Review	18,687,590	4,525,159		4,525,159
practical/clinical placement expenses		31,000		31,000
PSSP Expenses	2,991,309	9,641,894		9,641,894
Research Expenses	33,953,426	40,093,313		40,093,313
Robotics Development Expenses	4,621,531	2,422,630		2,422,630
Seminars and Conferences	4,841,623	3,139,980		3,139,980
Senate Expenses	1,035,435	3,443,184	3,443,184	0
Student Registration Expenses	2,579,310	548,300	548,300	0
SGS Election & Training	5,052,010	1,629,200	1,629,200	0
Students Practical Expenses	12,936,107	3,669,420		3,669,420
Tamasha	3,066,410	13,350	13,350	0
Teaching Material	12,397,923	22,489,995		22,489,995
Teaching Practice and Field Attachment	67,576,365	36,835,233		36,835,233
Thesis Supervision Expenses	10,000,000	8,459,050		8,459,050
Student smart refunds	1,311,500	3,877,500		3,877,500

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	expenses				
	Publicity of Academic Programmes	5,084,130	3,358,726		3,358,726
	Total Academic(Teaching, Research and Extensions)	365,033,126	279,232,459	30,179,264	249,053,195

Notes 16(b) and 17(b) are detailing the accounts which are restated due to reclassification as per the main grouping of main expenditure votes.

The following notes are additional notes explaining the reconciliation of figures disclosed in the Statement of Cashflows.

		2022	2021
7(b)	Research Grants Receipts		
	Opening Balance	26,782,445	
	Less Recognized in Financial performance	34,223,234	
	Less: Closing Balance	44,628,179	
	Less: Foreign Exchange Charges	619,896	
	Total Research Grants Receipts	(52,688,864)	29,167,727
8(b)	Tuition and Related Charges Receipts		
	Tuition and Related Charges as per SFP	1,305,892,922	
	Less: Increase in receivables	(58,723,872)	
	Cash Collected from Tuition	1,247,169,050	1,137,022,991
9(b)	Income Generating Units		
	Reported as per billings	20,734,692	
	Less : Accrued	(11,747,384)	
	Cash Collected from from IGU	8,987,308	6,739,981
10(b)	Other Income		
	Billings as per GL	30,175,864	
	Less: Accrued	(18,705,329)	
	Cash collected from Other Income	11,470,535	1,290,466
12(b)	Employee costs		
	Recognized in Financial Performance	2,287,560,365	
	Less : Accrued	(48,279,575)	
	Paid Employee Costs	2,239,280,790	2,207,384,582

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14(b)	Repairs and maintenance		
	Recognized in Financial Performance	18,297,686	
	Add: previous period payment in the year	1,031,304	
	Paid	19,328,990	16,939,951
15(b)	Contracted Services		
	Recognized in Financial Performance	103,457,623	
	Less: Accrued	(2,310,976)	
	Paid	101,146,647	84,820,808
16(b)	Use of Goods and Services		
	Recognized in Financial Performance	167,803,050	
	Less: Accrued	(33,521,090)	
	Paid	134,281,960	117,513,213
17(b)	Academic (Teaching, Research and Extensions)		
	Recognized in Financial Performance	365,033,125	
	Less : Accrued	(18,807,941)	
	Paid	346,225,184	263,454,125
18(b)	Remuneration of Council		
	Recognized in Financial Performance	30,257,207	
	Add: previous period payment in the year	687,186	
	Paid	30,944,393	23,673,249
19(b)	Chancellors Expenses		
	Recognized in Financial Performance	1,967,550	
	Less: Accrued	(1,072,010)	
	Paid	895,540	0