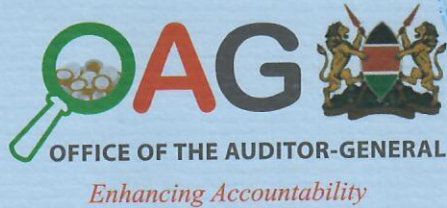


REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

OAG/ERO/KSUC/2022/2023/ (28)

17 June 2024

Prof. Winston J. Akala
Principal
Koitaleel Samoei University College
P.O. Box 5 - 30307
MOSORIOT.

Dear Sir,

REPORT OF THE AUDITOR – GENERAL ON KOITALEEL SAMOEI UNIVERSITY COLLEGE FOR THE YEAR ENDED 30 JUNE 2023

I transmit the report of the Auditor – General on Koitaleel Samoei University College for the year ended 30 June 2023 in accordance with the provisions of Article 229 (7) of the Constitution of Kenya for the necessary action as required by Article 229 (8) of the Constitution.

Yours

B.O. ONG'WEN
For: AUDITOR - GENERAL

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

KOITALEEL SAMOEI UNIVERSITY COLLEGE

**FOR THE YEAR ENDED
30 JUNE, 2023**

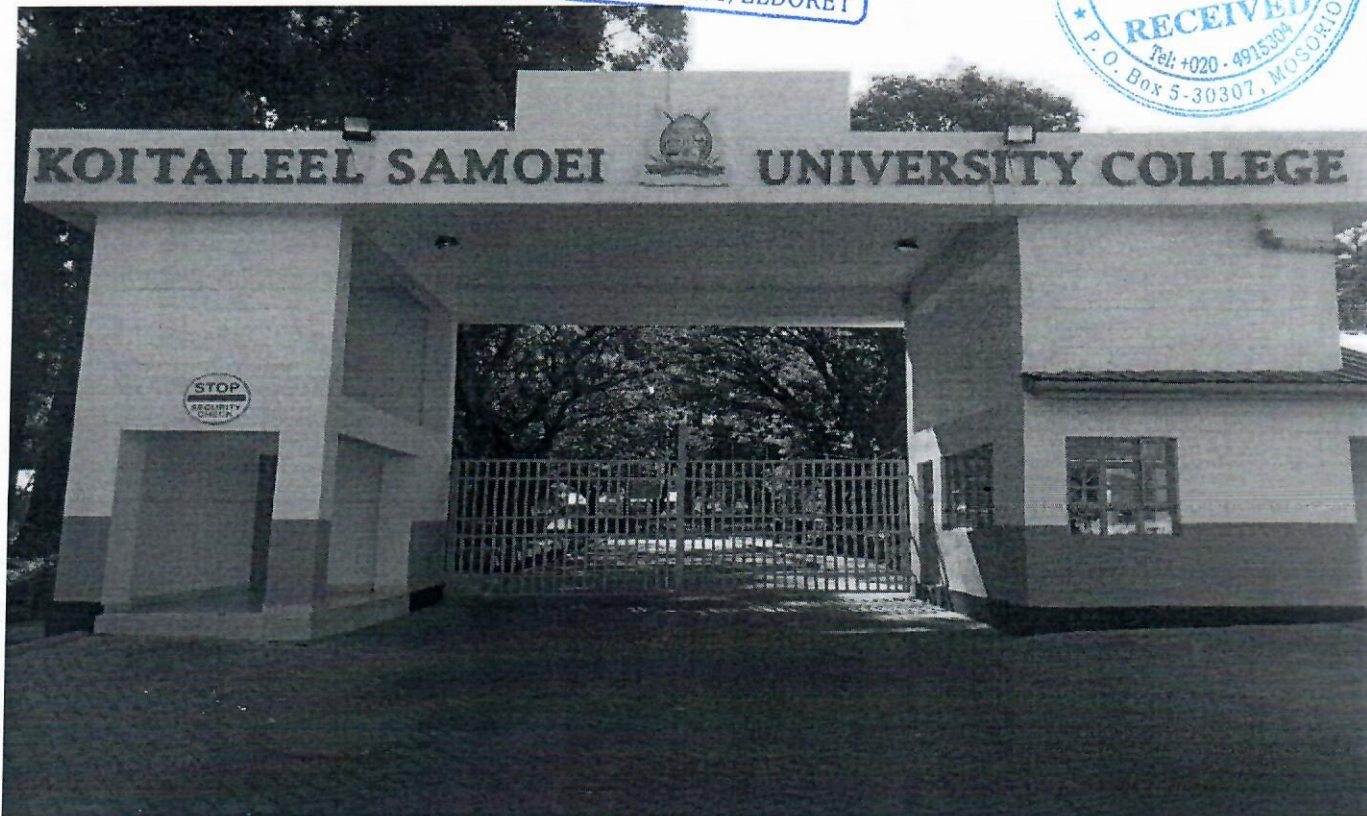


OFFICE OF THE AUDITOR-GENERAL
NORTH RIFT REGIONAL OFFICE
21 FEB 2024
RECEIVED
P O Box 2774-30100, ELDORET



KOITALEEL SAMOEI UNIVERSITY
COLLEGE

KOITALEEL SAMOEI UNIVERSITY COLLEGE
PRINCIPAL
24 JUN 2024
RECEIVED
Tel: +020 - 4915304
P. O. Box 5-30307, MOSORHOT



**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023**

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

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023
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Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
VC	Vice Chancellor

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

2. Key Institution Information and Management

a) Background Information

In 2012/2013, the Nandi County and its professionals mooted the concept of University for the County as per the Constitutional provision. Through a Legal Notice, the Koitaleel Samoei University College (KSUC) was then established in 2015 under the mentorship of the University of Nairobi. The KSUC is therefore a creation of section 8 of the University of Nairobi Charter and section 42 of the Universities Act No. 42 of 2012. It was established and gazette in October 2018 as a constituent college of the University of Nairobi. The University College is named after the eponymous Nandi hero, Koitaleel Arap Samoei. The College has two (2) campuses; namely, Main Campus in Nandi Hills and Mosoriot Campus in Nandi County. In the mirror image of the mentoring university, KSUC will have 7 campuses, one in each sub-county of the Nandi County, and a Teaching Hospital.

The proposed Campuses:

Sub-County	Campus Name	Schools and Facilities
1. Nandi Hills	Main Campus	a) Seat of University: Administration Building b) University Main Library c) School of Law d) School of Humanities and Social Sciences e) School of Sports and Recreation
2. Chesumei	Mosoriot Campus	a) Campus Administration Building b) School of Education c) School of Business
3. Mosop	Kaiboi Campus	a) Campus Administration Building b) School of Engineering, Built Environment and Manufacturing c) School of Information and Communication Technology
4. Emgwen	Kaimosi Campus	a) Campus Administration Building b) School of Agriculture c) School of Forestry and Natural Resources d) School of Aquatic Science
5. Aldai	Kaptumo Campus	a) Campus Administration Building b) School of Science c) School of Environmental Studies
6. Tindiret	Maraba/Kimwani Campus	a) Campus Administration Building b) School of Nursing Sciences c) School of Public Health

7. Kapsabet	Health Sciences Campus	a) Campus Administration Building b) Medical School c) Dental School d) School Pharmacy
-------------	---------------------------	--------------------------------------------------------------------------------------------------

b) Principal activities

The mandate of the KSUC in education and training is rooted in the following philosophical guidelines:

- (i) Problem-based learning;
- (ii) Community engagement and service as a condition for graduation;
- (iii) Community ownership and involvement in and benefit from university activities;
- (iv) Specialized campuses in communities and attraction of relevant industries to be set up around the campuses; and
- (v) Holistic education and training that produce agents of change and knowledge that transforms society.

Our Vision

A premier university nurturing talent for sustainable development.

Our Mission

To produce creative and innovative graduates with academic integrity and to contribute sustainable knowledge to social and economic development through training, research and innovative technology transfer, student welfare, service, consultancy, and continuing education

Our Core Values

- a) Team work
- b) Responsive
- c) Excellence.
- d) Justice and fairness.
- e) Courage and resilience

Our education and training are rooted in the following philosophical guidelines:

- a) Problem-based learning;
- b) Community engagement and service as a condition for graduation;
- c) Community ownership and involvement in and benefit from university activities;
- d) Specialized campuses in communities and attraction of relevant industries to be set up around the campuses; and
- e) Holistic education and training that produce agents of change and knowledge that transforms society

c) Key Management

The University College Council

- | | |
|-------------------------------|--------------------------------------|
| 1. Prof. Risley Kavu Ngala | - Chair of Council |
| 2. Dr. Abdullahi Mohamed Abdi | - Member |
| 3. Mr. Patrick Kiprop Sang | - Member |
| 4. Mr. Gordon Oyomno | - Member |
| 5. Ms. MaryJane Mwangi | - Member |
| 6. Ms. Julie Kisaka | - Member |
| 7. Prof. Margaret Hutchinson | - Member (Vice Chancellor's Rep) |
| 8. Dr. Kenrick Ayot | - Member (National Treasury Rep) |
| 9. Mr. Clement Obure Odeka | - Member (Ministry of Education Rep) |

d) Fiduciary Management

The key management personnel who held office during the financial period ended June 30, 2023 and who had direct fiduciary responsibility were:

No.	Name	Designation
1	Prof. Winston Jumba Akala	Principal
2	Prof. Rose Ruto Korir	Ag. Deputy Principal
3	Prof. Josephat Lishenga	Director, School of Business
4	Dr. Ruth J. Choge	Director, School of Education
5	Ms. Teresa Morogo	Ag. Registrar Administration & HR
6	Mr. Isaac K. Kamar	Deputy Registrar Administration
7	Mr. John N. Ngigi	Deputy Registrar Academics
9	Ms. Brenda K. Simiyu	Deputy Registrar Planning & Strategy
10	Mr. James Mwololo	Deputy Finance Officer

e) Fiduciary Oversight Arrangements

- (i) Finance General Purposes Committee
- (ii) Audit Committee
- (iii) Commission for University Education
- (iv) Ministry of Education
- (v) The National Treasury
- (vi) Office of the Auditor General
- (vii) Office of the Controller of Budget

f) Institution Headquarters

Koitaleel Samoei University College Headquarters
 Kapsabet Kisumu Road
 P.O. Box 5 – 30307, Mosoriot, Kenya

g) Institution Contacts

Koitaleel Samoei University College Contacts

Telephone: (254)020-4915307

E-mail: principal@ksu.ac.ke , fo@ksu.ac.ke

Website: www.ksuc.ac.ke

h) Institution Bankers

Koitaleel Samoei University College Bankers

ABSA Bank of Kenya

Eldoret Branch

P.O Box 22 – 30100

Eldoret, Kenya

Kenya Commercial Bank

Eldoret Branch

P.O. Box 560 – 30100

Eldoret, Kenya

i) Independent Auditors

Auditor General

Office of the Auditor General Anniversary Towers, University

Way P.O. Box 30084

GPO 00100

Nairobi, Kenya

j) Principal Legal Adviser

The Attorney General

State Law Office, Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. The Board of Directors/ Council



Prof. Risley K. Ngala
Chairman Council

Prof. Risley K. Ngala holds a PhD in English Literature, and has experience in interdisciplinary research and social work in Africa and Europe. He is a private consultant based in Mombasa, Kenya, working on various issues including governance, peace and security, gender rights and equality and communal development. He has experience working with and for women and marginalized populations at the Kenyan Coast and the North Eastern provinces. He has served as lead consultant on peace and security for UN Women, Kenya. He is currently a businessman and serves as chairman of Jamii Action Centre, Kwale. He is also chairman of council at the Koitaleel Samoei University College. Previously, he has taught in many universities in Europe and Africa as a visiting and tenured professor, including the University of Bergen, University of South-Eastern Norway, the Arctic University of Norway, University of Dar es Salaam and the University of Szeged, Hungary. He has also been a visiting professor at the Gdansk Shakespeare Theatre, Poland.



Dr. Kenrick Ayot is an Economist at the National Treasury with over 15 years of experience in the field of Economic Policy and Public Finance Management. He has experience among others in forecasting both domestic and external resource inflow in the annual national budget, providing technical support to MTEF Sector Working Groups in preparation of Medium-Term Budget Proposals. Dr. Ayot holds a PhD in Economics from the University of Cape Town and a Masters and Bachelor Degree in Economics both from the University of Nairobi.



Ms. Julie Kisaka is an experienced and accomplished strategist of over twenty years. Presently, she is a Director of Western Heights Academy Bungoma. In her current role she has championed and excelled in spearheading the actualization of the strategic direction; promoting the highest standards of teaching, enhancing stakeholder learning and development, boosting employee engagement, encouraging highly inspired and motivated teams; providing staff with the necessary support and guidance to achieve the schools action plans; ensuring that management, finance, organization and administration of the school support the improvement of standards in learning and teaching; monitoring, evaluating and reviewing the impact and effectiveness of the schools policies and recommending adjustments where necessary; ensuring compliance and implementation of educational development are relevant to the needs of the school as provided for the government and Inspiring stakeholders' confidence in the school.

Her professional core competencies include Board Development, Strategy Execution, Budget administration, Effective Communication, Commercial Awareness, Corporate Governance, Monitoring & Evaluation, Sales & Marketing, Quality Assurance, Transformational Leadership, Human Capital Management, Management, Customer Excellence, Work Ethics, Analytical skills, Emotional Intelligence, Growth Nurturance, Policy Design & Implementation, ICT and Stakeholder Engagement.

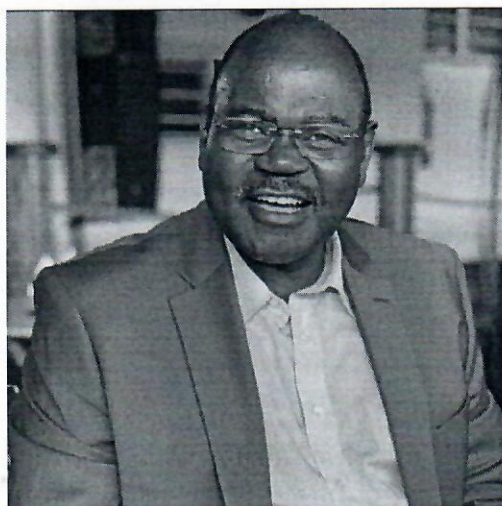
Previously, Julie has held various strategic and operational positions which include Chief Commercial Officer- Mumias Sugar Company, Head of Publishers Distribution Services-The Standard Group, Commercial Manager- Nation Media Group, Business Manager-Nation Media Group-The Business Daily, Agency Sales Manager- Nation Media Group, and Sales Manager Direct Display -Nation Media Group and Sales Manager-The East African.

She holds a Master's Degree in Business Administration in Strategic Management from the University of Nairobi and a Bachelor of Arts from the same University.



Mr. Clement Odeka is a highly experienced ICT specialist with a proven track record in implementing and managing information and communication technology systems. With extensive experience in the public sector, he has held senior positions such as Deputy Director-ICT at the Ministry of Education Kenya and Director of the Board, representing the Principal Secretary at various universities and colleges. His expertise includes financial software systems implementation, network administration, data security, project management, and ICT strategic development. Mr. Odeka holds multiple academic qualifications, including two master's degrees in ICT and Business Administration, along with a strong professional background, including certifications in project management and information security. Mr. Odeka's areas of specialty encompass financial and human resource management systems implementation, network and internet administration, data security, and ICT project management.

He has a solid academic foundation with a Master of Science degree in ICT, an Executive Master of Business Administration, and a Bachelor of Science degree in Meteorology & Maths. Additionally, he has acquired professional qualifications in strategic leadership management, project management, information security, and networking. As a member of professional bodies such as ICTAK and CSK, Mr. Odeka is committed to staying updated with the latest advancements in the field. His vast knowledge and expertise make him an invaluable asset in driving ICT initiatives and optimizing technology infrastructure for organizations.

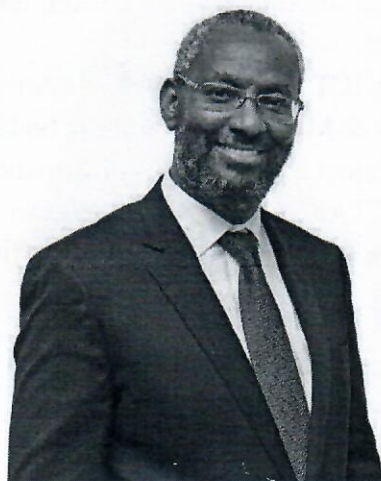


Gordon Oyomno is a management and institutional development professional with expertise in the development and delivery of training programmes, development and implementation of IT policies, programmes and projects, development and evaluation of IT infrastructure procurement tenders, and management of IT contacts based on service level agreements. He is now retired and learning to become a coffee and avocado farmer in Koru.

Mr. Oyomno's work experience spans over four decades, during which he has been in academics, governance and management, and consulting. In academics, he worked in various tertiary educational and training institutions in Kenya and South Africa. These include: The Kenya Polytechnic (now The Technical University of Kenya), Faculty of Commerce, University of Nairobi, and Wits School of Government, University of the Witwatersrand, Johannesburg. He was also worked as part time lecturer in a number of tertiary educational institutions in Kenya, including Moi University, USIU, Kenya School of Monetary Studies, Kenya Institute of Management. In governance and management, Mr. Oyomno has been chairman of Nairobi Technical Training Institute's board of governors, a project manager for IT infrastructure transition at Government Pensions Administration Agency, the National Treasury, South Africa, a Lead consultant in Distributed Systems

Development Project of Kenya's Ministry of Finance, and Head of Department for Mathematics, Statistics and Computing at the Kenya Polytechnic. In consulting, Mr. Oyomno has worked with various governmental, nongovernmental and international organizations in a number of African countries, including: Botswana, Eswatini (formerly Swaziland), Kenya, Lesotho, Malawi, Namibia, Tanzania, Uganda, and Zambia. He also worked with UNDP Nairobi and Johannesburg various assignments that covered assessment of aspects government information technology capabilities and development of appropriate policies and strategies for information technology and e-government capabilities.

In terms of academic qualifications, Mr. Oyomno holds a master's degree in management and organizational science from USIU, a postgraduate diploma in computer science from University of Essex, UK, Bachelor of Education (Science) in mathematics and physics from the University of Nairobi. Furthermore, Mr. Oyomno's professional qualifications include COBIT 5 Foundation and Implementation certificates for Information Technology Governance (ITG) and ITIL 3 Foundation certificate for Information Technology Service Management (ITSM), Communications Network Infrastructure. He has working knowledge of TOGAF (The Open Group Architecture Framework) for enterprise architecture of information technology and Prince 2 for IT project management



Professor Stephen Kiama Gitahi is the 8th Vice-Chancellor, University of Nairobi. He holds a doctorate degree in Structural Biology from the University of Bern, Switzerland under the mentorship of Professor Peter Gehr. His PhD marked a culmination of a long journey of sustained personal illumination driven by an abiding curiosity to broaden the horizons of knowledge.

As Professor Kiama pursued his scholarly and teaching roles, leadership duties seemed to beckon at every turn. It is in delivering these tasks that he garnered broad hands-on skills, practical knowledge and fundamental proficiencies in key structural, legislative and regulatory frameworks crucial to the effective management of institutions of higher learning.

In the fullness of time, he has accumulated a vast wealth of administrative experience, honed his skills in management of people and programmes for set outputs, cut his teeth in leadership and distinguished himself as a capable leader. His progressive rise in leadership roles where he has served in senior management positions at the University of Nairobi over the past 17 years speak to this fact.

Prior his appointment as the 8th Vice Chancellor of University of Nairobi, Professor Kiama served as the Deputy Vice Chancellor in charge of Human Resource and Administration and Acting Deputy Vice Chancellor in-charge of Finance, Planning and Development. Professor Kiama has also served in several administrative positions in the University. These are: Principal, College of Agriculture and Veterinary Sciences (2016 to February 2019) ; Acting Dean of the Faculty of Veterinary Medicine (2014); Founding Director of Wangari Maathai Institute for Peace and Environmental Studies (2010 to 2016); Chairman of the Department of Veterinary Anatomy and

Physiology (2005 to 2010) and ; Associate Dean of the Faculty of Veterinary Medicine (2003 to 2010)

He has served as a member of the University of Nairobi Senate since 2003 thereby gaining vast experience in directing and supervising academic programmes.



Prof. Winston Jumba Akala PhD, Principal – Koitaleel Samoei University College is a Fulbright Scholar and Professor of Research in Education and Curriculum Studies. He is formerly a member of the Kenya National Institute of Curriculum Development (KICD) Management Council where he also chaired the Technical Committee on Curriculum. He is an Alumni of the University of Illinois at Urbana-Champaign – USA where he studied education (curriculum research). He has lectured at the Catholic University and University of Nairobi in the areas of curriculum studies, civic education, research methodology, and Education statistics for many years.

He has also supervised academic research, in addition to carrying out consultancies in research and evaluation of programmes at local, national and international levels. Prof Akala has also worked as the Director of Quality Assurance at the Catholic University of Eastern Africa where he created systems and procedures as the management representative steering the university to ISO certification status.

He is meticulous about quality, especially in research and training, among others. His activity areas are in civic education, statistics, monitoring and evaluation of programmes, training and facilitation of community action. Prof. Akala is also a member of the International Association of Educators (INASED) and representative for Kenya and Eastern Africa.

His latest publications include among others: Influence of peers on talent identification for players in rugby clubs in Kenya. *International Journal of Innovative Research and Knowledge*. Volume-3 Issue-10, October-2018, p.52-62. (ISSN-2213- 1356); Challenges facing the effective implementation of Artisan and craft courses in Catholic-sponsored community colleges in Nairobi, Kenya (with Peter C. K. & Joash M.W.). *Journal of Research and methods in Education (IOSR-JRME)*, e-ISSN: 2320-7388 p-ISSN: 2320-737X. Vol. 6 (2), pp. 27-36. (2016); Involving police officers in formulation of Information Communication Technology policies and ICT integration in in-service training programmes: A case study of Kenya Police Service. *Journal of African Interdisciplinary Studies (JAIS)*. Volume 2, Number 10, October 2018. P.104-119. ISSN 2523- 6725

4. Key Management Team



Prof. Winston J. Akala
Principal, KSUC



Prof. Rose Ruto-Korir
Ag. Deputy Principal, KSUC



Prof. Josephat L. Lishenga
Director, School of Business



Dr. Ruth J. Choge
Director, School of Education



CHRP (K) Teresa C. Morogo
Deputy Registrar, Human Resource



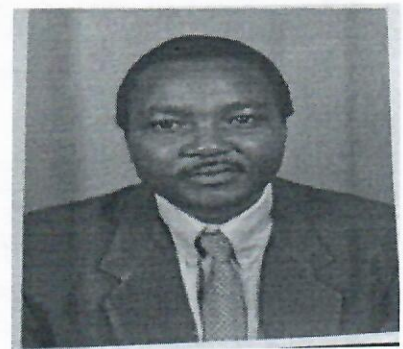
CS. John N. Ngigi
Deputy Registrar, Academic



Mr. Isaac K. Kamar
Deputy Registrar, Administration



Ms. Brenda K. Simiyu
Deputy Registrar, Planning & Strategy



CPA James Mwololo
Deputy Finance Officer

5. Chairman's Statement

The Annual Report and Financial Statements for the year ended June 30, 2023 reflect major improvement by the University against many finance challenges faced by the University.

The Council will promote policies that offer an enabling environment for the University to thrive especially given the prevailing situation of low Government funding and increased need for Resources.

The University also needs to sustain measures that will enable it to stay ahead in a competing way in the higher education sector.

Financial Performance

During the year ended June 30, 2023 the University registered a deficit of Kshs. 9,979,322.00 compared to a deficit of Kshs. 21,847,691 previous year.

The University Revenue from non exchange of transactions for the Financial year ended June 30, 2023 was Kshs. 204,658,361 as compared to Kshs. 189,388,299 previous financial year.

Capital Development

The Council approved and is overseeing the construction of the Main Campus Block in Nandi Hills which is valued at Kshs. 628 million. It is estimated to be 24% complete so far.

Challenges in Capital Development

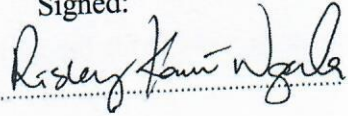
The greatest challenge is lack of financial resources. The low capitation from the Exchequer has seriously slowed down all capital development and critical operation of the University College. During the financial year ended June 2023, the Government allocated the University Kshs. 100 million for Capital Development but in their Supplementary budget in April 2023 the amount was reduced to Kshs. 39,430,468.00. This has affected the progress of completing all the Development Projects.

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

Future Outlook

The University will continue increasing the number of activities and market Module II programmes as an alternative increasing our Internal Generated Income (AIA).

Signed:



Prof. Risley Kavun Ngala

Chair of Council

6. Report of the Chief Executive Officer

I am pleased to present the annual Report and Financial Statements of Koitaleel Samoei University College for the financial year ended June 30, 2023.

The overall financial performance for the year improved significantly compared to previous similar period.

During the year ended June 30, 2023 Koitaleel Samoei University registered a deficit of Kshs. 9,979,322 compared to a deficit of Kshs. 21,847,691 .

Revenue

The College realised a total of Kshs. 204,658,361 (Incl Development grant Kshs 25M) in the period ended June 30, 2023 compared to Kshs. 189,388,299 (IncDevelopment grant Kshs 40M) in the previous similar period which ended June 30, 2022 .

Revenue from accommodation, income generating activities and rentals also increased by Kshs. 780,063.00 in the year 2023.

Challenges

Development Capitation grant allocated to the University was Kshs.100 million for the financial year 2022/2023. However, during the government supplementary budget review in April 2023 the amount was reduced to Ksh. 39,430,468.00

- The government remitted Ksh. 25,000,000.00 during the year leaving a balance of Kshs 14,430,468

The academic staff that are currently in post are not enough to reach all the courses being offered in the two schools. This demands for part time lecturers to be hired to fill in the gaps, which has negative financial implication.

Thirdly our student numbers are increasing in each intake hence, learning space for some common courses with large number have become a big challenge.

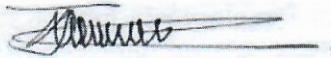
Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

Outlook

The University has put in place some austerity measures to control the run-away costs. The College Management are striving to maintain expenditures with the Budget allocation.

The Management has enhanced the capacity of the Marketing Department in a view of increasing our student numbers both in Government sponsored and self-sponsored students. The Management is also looking for new income generating activities and also encourage our lecturers to engage in grant proposal writing.

Signed:



Prof. Winston Jumba Akala
Principal

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

7. Statement of Performance against Predetermined Objectives for FY 2022/2023

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. Koitaleel Samoei University College has eight (8) strategic pillars and objectives within the current Strategic Plan for the FY 2022/2023. These strategic pillars/theme/issues are as follows:

- Pillar1.** Teaching and Learning
- Pillar2.** Research, Innovation, and Technology Transfer
- Pillar3.** Students' Welfare
- Pillar4.** Institutional Development
- Pillar5.** Governance and Leadership
- Pillar6.** Financial Resources
- Pillar7.** Human Resources
- Pillar8.** Technology and Innovation

Koitaleel Samoei University College develops its annual work plan based on the above eight (8) pillars/theme/issues. Assessment of the Boards' performance against its annual work plan is done on a quarterly basis. The Koitaleel Samoei University College achieved its performance target set for the FY 2022/2023 period for its eight strategic pillars, as indicated in the diagram below:

Strategic Pillars	Objectives	Key Performance Indicators	Activities	Achievements
Teaching and learning	To produce quality graduates in selected programs	Average "GPA"	Develop and consistently review curriculum tailored to market needs.	4 programs developed
			Integrate ICT into teaching and learning in all Programs	ICT integrated
			Offer programs on an e-learning platform	E-learning platform mounted. Google Classroom, Google meet, Zoom, and Microsoft Teams
Research, innovation, and	To create new knowledge and	No. of papers published in	Establish Research	17 journal publications, 1 book

Strategic Pillars	Objectives	Key Performance Indicators	Activities	Achievements
technology transfer	transfer to communities and industries	peer-reviewed journals	collaborations with universities both locally and internationally and with industry	publications.
Students' welfare	To provide a comprehensive portfolio of social welfare services to students	% Students regularly participating in sports and games	Provide adequate accommodation and catering services, leisure, entertainment facilities.	75%
Institutional development	To develop institutional capacity for effective and efficient service Delivery	% of compliance with CUE standards and guidelines on physical facilities	Comply with CUE recommendations after inspection	Complied 90%
Governance and leadership	Improved institutional performance	Training on governance and leadership	KSUC Council Retreat conducted by State Corporation Advisory Committee. (SCAC).	Developed a Performance Improvement Plan for the financial 2021/2022.
Financial resources	Increased targets		Harness natural resources as an income stream, in collaboration with the County Government	1,422,573.00 from sales of Tea.
Technology and Innovation	Improved access to digital resources	Internet bandwidth per 100 MBPS	Implement high-speed broadband internet connectivity in Mosoriot and Nandi Hills Campuses	High-speed broadband internet connectivity has been increased from 50 MBPS to 100 MBPS.

8. Corporate Governance Statement

The Koitaleel Samoei University College Council members' appointments were approved on July 08, 2022, by the Cabinet Secretary for Education under the Gazette Notice No. 8050 and 8051 pursuant to Section 36 (1) (d) of the Universities Act 2012. KSUC Board subscribes to Mwongozo which is anchored on the Constitution of Kenya 2010 Article 10 on the National Values and Principles of Governance, Chapter 6, Article 73 that emphasizes on public trust, honour and dignity of public offices and Article 232 that reinforces personal Integrity, values and principles of public service which also provides for efficiency, effectiveness and economic use of resources.

KSUC COUNCIL MEMBERS AS OF JUNE 30, 2023.

	NAME	DESIGNATION
1	Prof. Riskey Kavu Ngala	Chairman
2	Dr. Abdullahi Abdi	Member
3	Mr. Patrick Sang	Member
4	Mr. Gordon Oyomno	Member
5	Ms. Julie Kisaka	Member
6	Ms. Maryjane Mwangi	Member
7	Dr. Kenrick Ayot	Alternate Director, National Treasury
8	Mr. Clement Odeka	Alternate Director, Ministry of Education
9	Prof. Margaret Hutchinson	Vice Chancellor's Representative
10	Prof. Winston J. Akala	Principal/Secretary to the Council

ROLES AND FUNCTIONS OF THE BOARD.

The following are roles for KSUC Board as stipulated in the Mwongozo.

- i) Determine the University College mission, vision, purpose and core values.
- ii) Exercise their role collectively and not individually
- iii) Set and oversee the overall strategy and approve significant policies of the organization
- iv) Ensure that the strategy is aligned with the purpose of the University College and the legitimate interests and expectations of its shareholders and other stakeholders.
- v) Ensure that the strategy of the University College is aligned to the long-term goals of the organization on sustainability so as not to compromise the ability of future generations to meet their own needs.
- vi) Approve the organizational structure
- vii) Approve the annual budget of the University College
- viii) Monitor the University's performance and ensure sustainability
- ix) Enhance the corporate image of the University College

- x) Ensure availability of adequate resources for the achievement of the University College's objectives.
- xi) Hire the CEO, on such terms and conditions of service as may be approved by the relevant government organs and approve the appointment of senior management staff.
- xii) Ensure effective communication with stakeholders.

INDUCTION AND TRAINING

KSUC Board underwent Board induction and continuous skill development in the financial year 2022/2023 as below:

S/No.	Training/Workshop	Venue	Date
1.	Council Members Induction Workshop facilitated by the Institute of Certified Secretaries	Koitaleel Samoei University College	August 01 – August 05, 2022
2.	Corporate Governance Workshop for Council Members facilitated by Kenya School of Government	Kenya School of Government, Mombasa	February 13 – February 17, 2023

NUMBER OF BOARD MEETINGS HELD IN THE FY YEAR 2022/2023

The number of Board meetings held in the financial year 2022/2023 were as per the approved Almanac tabulated below.

S/No.	Type of meeting	No. of meetings
1.	Full Council meetings	4
	Committee Meetings	
2.	Finance and General Purposes Committee Meetings	5
3.	Audit and Risk Committee Meetings	4
4.	Human Resource and Administration Committee Meetings	4
5.	Infrastructure and Building Committee meetings	4
6.	Resource Mobilization Ad Hoc Committee Meetings	4
7.	Charter Committee Meetings	4

BOARDS' REMUNERATION

The following allowances and benefits were paid to KSUC Chairman and the Board members in the financial year 2022/2023 as stipulated in Mwongozo on Board remuneration.

S/No.	Allowances	Amount (KES)
1.	Monthly taxable Honorarium for Chairman	80,000.00 per month
2.	Monthly Airtime for Chairman	5,000.00 per month
3.	Taxable Sitting Allowance for Chairman of Council	25,000.00 per sitting
4.	Taxable Sitting Allowance for Members of Council	20,000.00 per sitting
5.	Subsistence Allowance	18,200.00 per day
6.	Other Special Council meetings/ Chair of Council engagements with the Ministries/Departments/KSUC	

MEDICAL EXPENSES

KSUC did not provide any medical cover to members of the Council in the FY 2022/2023.

SUCCESSION PLANNING

KSUC Board was appointed for a period of three (3) years with effect from July 08, 2022. Their term will expire on July 08, 2025.

BOARD AND MEMBER'S PERFORMANCE.

During the period under review, no Council was in operation, rendering an evaluation of its performance unfeasible. The absence of an active Council during this timeframe precluded any comprehensive assessment of its activities, impact, or adherence to established standards. As a result, no formal evaluation could be conducted.

ETHICS AND CONDUCT AND GOVERNANCE AUDIT

As per the provisions of Mwongozo, all State Corporations should undergo a Governance Audit. However, this was not budgeted for in the financial year 2022/2023.

CONFLICT OF INTEREST

KSUC Board members declared no conflict of interest with the University College upon appointment to the Board. During the meetings held in the financial year 2022/2023, there was no conflict of interest declared during the proceedings of the meetings held.

9. Management Discussion and Analysis

SECTION A

University College's Operational and Financial Performance

During the year ended June 30, 2023 Koitaleel Samoei University College registered a deficit of Kshs.9,979,322.00 compared to a deficit of Kshs 21,847,691 in the previous similar period.

Revenue

The College realised total revenue amounted to Kshs.204,658,361.00 (Incl Capital grant 25M) in the period ended June 30, 2023 compared to Kshs 189,388,299.00(Incl Capital grant 40M) in the previous similar period ended June 30, 2023.

Government Capitation

Koitaleel Samoei University College being a government owned Institution is allocated Recurrent and Development Capitation to finance its operations the Government;

Cumulative Government funding for the period ended June 2023 was as follows;

- Recurrent capitation grant allocation to the University was Kshs.129,658,360.00 compared to Kshs. 104,388,299.00 in the previous similar period.
- Development Capitation grant allocated to the University was Kshs.100 million for the financial year 2022/2023. However, during the government supplementary budget review in April 2023 the amount was reduced to Ksh. 39,430,468.00
- The government remitted Ksh. 25,000,000.00 during the year leaving a balance of Kshs 14,430,468

Student Fees

This comprise of fees from government sponsored students and self-sponsored students. The University received Kshs 26,260,601.00 from Module I Fees and Kshs.4,735,170.00 from Module II fees as Compared to similar period last FY of Kshs 23,912,389.00 from Module 1 and Kshs 6,471,950.00 from Module II.

Other Incomes

Included under this category are revenues from Accommodation. Income Generating Units, HELB, Research grants, administrative overhead Charges and Rental Income. The University received a total of Kshs 2,169,435.00 during the period as compared to Kshs 1,389,372 for similar period in 2022.

SECTION B

Institution's compliance with statutory requirements

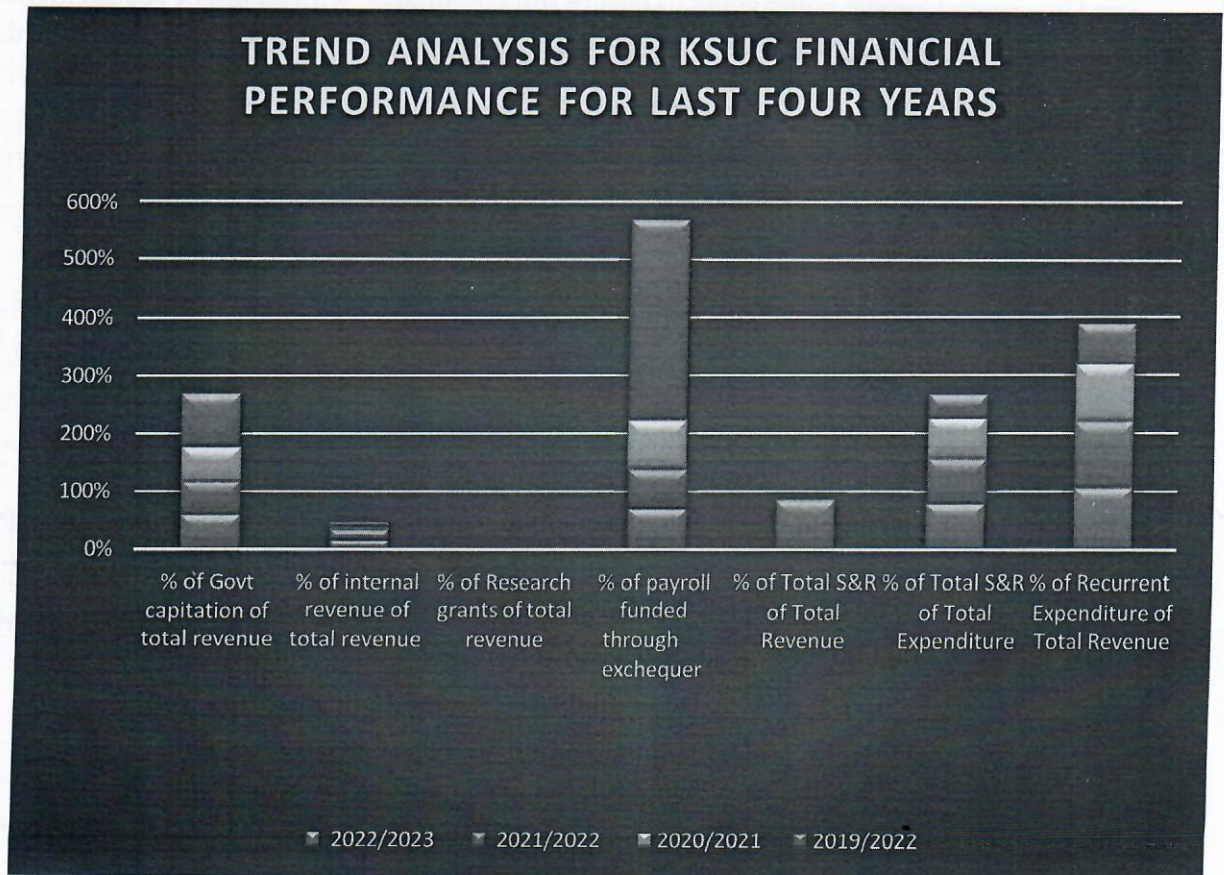
The University College endeavours to ensure full compliance with statutory requirements and other Government regulations. The University prepares its financial statements in accordance with the Public Financial Management Act (PFM) 2012, the

PFM Act Regulations, the State Corporations Act, the University Act and the International Public Sector Accounting Standards (IPSAS).

Capital Developments are fully funded by the Government; however, the main capital development project (The Main Campus at Nandi Hills) has stalled due to insufficient funding from the Government.

The recurrent Grant the Government is giving every month can only cover 71% of the Salaries and Wage bill for the college. These low funding may expose the University to potential contingent liabilities and also hinder the going concern concept of the College. As at 30/06/2023 KSUC owed KRA Kshs.14,859,828.00 in tax arrears.

FINANCIAL PERFORMANCE TREAND ANALYSIS FOR THE LAST FOUR YEARS



SECTION C

Key projects and investment decisions the Institution was planning implementing.

- a. The following Capital Development were proposed in the Budget of 2022/2023.
- b. Renovation, Furnishing and Equipping of proposed Laboratories at Kshs 10,300,300.00
- c. Hostels renovation works at Mosoriot at Kshs 500,000.00
- d. Construction of two Ablution Blocks at Kshs 4, 200, 000.00
- e. ICT infrastructure (Network Development) at Kshs 2,500,000.00
- f. Adjudication and Fencing Kaimosi Land at Kshs.1, 500,000.00
- g. Adjudication and Fencing Tinderet Land at Kshs. 1,000,000.00

None of the above projects was achieved.

SECTION D

Major risks facing the University

Challenges

Several changes have happened in the external and internal environments of the University, which may influence this short-term implementation plan. These are outlined below.

External Environment

This is a summary of significant changes in the external environment.

Closure of Universities.

Due to the third wave of COVID 19 the government has ordered closure of all public Universities. This forces us to embrace online teaching which comes with additional costs.

Competition

The Government of Kenya recently gazette new public universities in the country, raising intense competition in the higher education sector in the country. The new as well as the old players in the sector have opened campuses and learning centers all over the country thereby reducing the market catchment areas for the Koitaleel Samoei University College.

Regulatory environment

Regulations of the higher education sector have changed. Universities are now required to operate within guidelines set by the regulators. Conforming to these regulatory requirements often has meant heavy capital expenditure, which is putting additional strain on the universities' budgets. A failure to meet regulatory requirements may lead to halting students' intake. This trend of increased regulation is expected to continue.

Quality, relevant education and more research

The demand for quality and relevant University education has become more persistent, while there has been a mounting feeling that universities are not undertaking enough research. Consequently, more research output is expected from these institutions.

Funding

Funding from the government has consistently fallen below the requirements of the universities, which are under pressure to raise resources to finance their operations. As a result, salaries are paid only after mobilizing additional money from internal sources, leaving very little income to finance operations. There is an urgent need to rethink financing the University as austerity measures and cost-cutting containment may not fully solve the problem.

Internal Environment

This is a summary of significant changes in the internal environment.

Unplanned University closures

It is essential that University operations continue without interruptions, but closures of the University occasioned by staff or student indiscipline do occur, though they should not occur, as they disrupt academic programs, dent the image of the University and interrupt revenue inflows.

Human resources issues

To address the challenge of a huge wage bill that is not matched by Government funding, the University management operationalized the Government circular on post-retirement contract.

Strategic Direction

In order to address the above challenges, the University in its 2018-2023 Strategic Plan has purposed to pursue the following strategic objectives;

1. To design and implement relevant and innovative teaching and learning programs.
2. To be a leading Institution in scholarly, research and creative productivity in Africa.
3. To improve student welfare services through development and implementation of appropriate minimum standards.
4. To build a sustainable resource base.
5. To enhance the competitiveness and image of the University.
6. To institutionalize governance mechanisms and leadership culture that facilitates the realization of the University's vision and mission.

Material arrears in statutory /financial obligations

The University does not have a commercial loan or material pending bills, tax default, outstanding staff and pension obligations /actuarial deficit on pension schemes, on payment of dividends and loan redemption to the National Exchequer.

10. Environmental and Sustainability Reporting

Koitaleel Samoei University College is cognizant of the impact of climate and climate change with its adverse effects on human life. We strive to maintain a good a good environment and conserve the natural resources to for posterity. Nandi County is endowed with environmental biodiversity and enjoys a unique tropical climate whose weather patterns distinctively vary and favourable due to topographical variations. The University College environs has a variety of ecosystems namely; mountains, forests, freshwater, wetlands and wildlife.

The following is a report on Environmental and Sustainability outlining the Koitaleel Samoei University College (KSUC) policies and activities that promote sustainability on: Sustainability Strategy and Profile; Environmental Performance; Employee Welfare; Market Place Practices and Corporate Social Responsibility/Community Engagements.

(i) Sustainability Strategy and Profile

KSUC top management led by the Principal has designed and implemented sustainable efforts to overcome the rapidly changing political environment which has ramification on the broader macroeconomic environment affecting university's sustainability as per set priorities and standards in accordance with international best practices. Some of these deliberate strategies have succeeded while others failed due to exogenous factors.

University sustainability efforts employed include:

- i) Diversification of revenue streams to include module II programmes in both school of business and school of education, tea farming and agro forestry rather than relying on tuition fees only.
- ii) Lean employment based on the critical skills required and outsourcing of non- core services like security and catering services.
- iii) Training of staff on financial management and sustainability strategies

The challenges currently facing sustainability efforts include but not limited to: -

- i) High cost of inflation which has made the cost of basic goods used to support higher education unaffordable.
- ii) High fuel prices is depleting the transport budget faster than earlier planned
- iii) Challenges I understanding the new government funding model make some parents reluctant to bring their students to the university by failing to understand how the model works and seeing how the fees looks so high

International best practises in higher education calls for: -

- i) Partnership and collaboration with industry and development partners in research and development as well as education programmes
- ii) Focus on research and development to enhance innovation
- iii) Allocating at least 2% of the budget towards research to shore up innovation in the industry.
- iv) Partnership with industry matching up of university programs with industry needs to enhance employability and attract more enrolment
- v) Establishing core university infrastructure for long term stability in learning and research.
- vi) Integrating Universities in grafting government policies for sustainability.

ii) **Environmental Performance**

KSUC has undertaken various environmental projects, individually as an institution and also with other stakeholders. The University has recognized environmental sustainability and protection by collaborating with the local and national agencies and partners to promote and raise awareness of good environmental management policies as numerated below;

- i) The University College participated in Nandi County tree planting initiative held on June 9th 2023 at Nandi Hills KSUC campus where a total of 6000 assorted indigenous trees were planted at the University grounds. The initiative was a collaboration between the County Government of Nandi, National Environmental Committee and KSUC to celebrate World Environmental day, that is on 5th June, 2023 .
- ii) 100 seedlings were planted at Mosoriot campus by the graduating class
- iii) The graduating class 2023 also carried out a pioneer's week environmental cleaning activity at Mosoriot campus and at the Mosoriot centre/market and it's environ in May 2023week.

iii) **Employee Welfare**

KSUC is committed to the provisions of the Kenya constitution **Articles 10 and 232, Chapter 6 and the Employment Act Chapter 226. Revised Edition 2012 (2007) and other employment law in enhancing employee welfare in service delivery: -**

- iv) Development of human resource policy and procedure manual that was approved by the Council to enhance effective management of staff;
- v) Employee training and development on thematic areas of financial management, eProcurement and computer skills to enhance their work efficiency
- vi) The University college reached an agreement with Mosoriot health centre to enable staff access express medical treatment
- vii) Student and staff counsellor was deployed at the Dean's office to support students and staff access counselling services
- viii) The university college clinic is manned by skilled manpower and adequately resourced in terms of medicine for students and staff.

The stakeholder's engagement provisions have been put into consideration through;

- i) Staff training needs analysis is conducted more frequently,
- ii) Identification of an opening through requisitions from the source departments with reference to staff establishment,
- iii) Confirmation of the budgetary provision for the vacancies that are available,
- iv) Obtaining all the relevant approvals to commence the recruitment process and deciding to fill the position internally or hire externally.

The organization's policy supports the efforts in improving skills and managing careers, appraisal and reward system through the provision and signing of the employee Performance Contracts, Carrying out the Staff Appraisal Performance and the Training Needs Analysis for both organizational/strategic analysis, task analysis and personal analysis.

Workplace safety and security is effective because of the stated policies and procedures that are to achieve the institution goals and objectives to prevent harm to employees. The department has ensured that the institution invests in a proactive safety culture that investment when done right will prevent injuries incidents and other issues, a key piece of this is training and development that helps workers to be safe.

iv) **Market Place Practices**

a) Responsible Competition Practice:

The following are ways that KSUC has ensured responsible competition. It has done this by employing best practices with regards to anti-corruption, responsible political involvement, fair competition and respect for competitors:

- i) Training its staff on Public Procurement Information Portal to shift to e-procurement for transparency and fairness in the tendering processes
- ii) Sourcing for goods and services through a competitive procurement process.
- iii) Employing human resource through a competitive recruitment and selection process.
- iv) Building a strong KSUC brand that will can create pull demand to attract more clients i.e. students and business partners through efficient service delivery that guarantees customer satisfaction.
- v) Institutionalizing a marketing policy where competitors are not undermined or portrayed negatively but rather initiating strategic approaches for strengthening synergistic relationship and co-existence.
- vi) Ensuring non-alignment or bias to any institution by giving equal chances for opportunities to all stakeholders and business partners.
- vii) By giving access to information to all stakeholders and business partners on available opportunities in KSUC through advertisement in media and website.
- viii) By giving real time feedback to all bidders who do not qualify for a business opportunity by stating reasons why they did not meet the requirements in order to foster future engagement.

b) Responsible Supply Chain and Supplier Relations:

KSUC through the department of Procurement undertake the following to maintain good business practice, honouring contract and respect payment practices with its suppliers:-

- i) Development of a procurement plan that is adhered to with minimal variation in the procurement of goods and services
- ii) Involving the user department in preparation and development of the procurement plan
- iii) Encourage competitive bidding through various tendering methods.
- iv) Staff training and development

c) Responsible Marketing and Advertisement:

KSUC maintains ethical marketing practices through;

- i) Advertisement on the website, print and electronic media
- ii) Portal update on Public Procurement Information portal (PIIP)
- iii) Availing of feedback needed by any stakeholder
- iv) Complete disclosure of successful bidders and notifying those unsuccessful bidders through Notification Letter.

d) Product Stewardship:

KSUC safeguards its consumer rights and interest as follows;

- i) The University college has quality assurance department that ensures quality services are provided to safeguard the interest of the consumers;
- ii) Adequate staffing of the faculty and non-faculty staff to enable consumers of goods and services get value for their money;
- iii) Confidentiality by encouraging concerned staff to keep information secret;
- iv) Going for the best quality in procuring institution's products;
- v) Frequent inspection of cafeteria services to enhance quality of food

b) Corporate Social Responsibility / Community Engagements for the 2021/2023 Period

S/No	INITIATIVE	ACTIVITIES	IMPACT
1	Clean up exercise by the finalist students	Clean up exercise at Mosoriot centre	i) Clean environment and opening up of blocked tunnels
2	Agnes Tirop Memorial ride and run in the fight against gender based violence	The University College organized in partnership the Agnes Tirop 42 ride and 10km run memorial. The theme was Fight against Gender based violence project.	i) Citizens were sensitized on strategies and steps to mitigate against gender based violence
3	Book donations	i) The University college donated books to primary school	i) Knowledge sharing Enhanced community engagement and Relations

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2023, which show the state of the *Institution's* affairs.

i) Principal activities

The principal activities of the Institution continue to be:

- a) Problem-based learning;
- b) Community engagement and service as a condition for graduation;
- c) Community ownership and involvement in and benefit from university activities;
- d) Specialized campuses in communities and attraction of relevant industries to be set up around the campuses; and
- e) Holistic education and training that produce agents of change and knowledge that transforms society.

Our Vision

A premier university nurturing talent for sustainable development

Our Mission

To produce creative and innovative graduates with academic integrity and to contribute sustainable knowledge to stimulate social and economic development through training, research and innovative technology transfer, student welfare, community service, consultancy, and continuing education.

Our Core Values

- a) Teamwork.
- b) Responsiveness.
- c) Excellence.
- d) Justice and fairness.
- e) Courage and resilience.


Our education and training are rooted in the following philosophical guidelines:

- a) Problem-based learning;
- b) Community engagement and service as a condition for graduation;
- c) Community ownership and involvement in and benefit from university activities;
- d) Specialized campuses in communities and attraction of relevant industries to

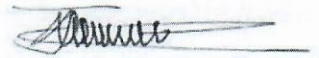
In preparing the financial statements, the Directors have assessed the Institution's ability to continue as a going concern, nothing has come to the attention of the Directors to indicate that the *Institution* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Institution's financial statements were approved by the Board on 01/09/2023 and signed on its behalf by:



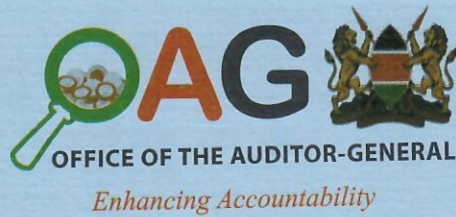
Name Risley Kavun Ngala
Chairperson of the Board/Council



Name Prof. Winston J. Akala
Accounting Officer

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KOITALEEL SAMOEI UNIVERSITY COLLEGE FOR THE YEAR ENDED 30 JUNE, 2023

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

Adverse Opinion

I have audited the accompanying financial statements of Koitaleel Samoei University College set out on pages 1 to 41, which comprise of the statement of financial position as

at 30 June, 2023 and the statement of financial performance, statement of changes in net assets, statement of cash flows, and the 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, because of the significance of the matters discussed in the basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Koitaleel Samoei University College as at 30 June, 2023, 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 do not comply with the Public Finance Management Act, 2012 and the Universities Act, 2016.

Basis for Adverse Opinion

1. Revenue from Exchange Transactions

The statement of financial performance reflects total revenue from exchange transactions balance of Kshs.34,682,806 which comprises of rendering of services tuition and other fees, student accommodation, IGU and other incomes and rental income amounts of Kshs.30,261,771, Kshs.764,500, Kshs.2,169,435 and Kshs.753,100 respectively as disclosed in Notes 7 and 8 to the financial statements. However, a re-cast of the amounts results to Kshs.33,948,806 leading to an unexplained and unreconciled variance of Kshs.734,000.

In the circumstances, the accuracy and completeness of the total revenue from exchange transactions amount of Kshs.34,682,806 could not be confirmed.

2. Variances Between Financial Statements and Supporting Schedules

Review of the financial statements prepared and submitted for audit revealed unreconciled and unexplained variances with the supporting schedules as summarized in the table below;

Financial Statement Component	Amount as per Financial Statements (Kshs.)	Amount as per Supporting Schedules (Kshs.)	Variance (Kshs.)
Tuition and Other Fees Module II (Note 7)	4,735,170	4,001,170	734,000
Student Accommodation (Note 7)	764,500	501,180	263,320
Others-P/Copy (Note 7)	29,801	-	29,801
Use of Goods and Services (Note 9)	20,654,378	17,316,128	3,338,250
Trade Payables (Note 19)	19,511,718	22,378,671	(2,866,953)
Third Party Payments (KRA) (Note 19)	14,859,828	12,889,272	1,970,556

In the circumstances, accuracy of the respective financial statement balances could not be confirmed.

3. Travel, Subsistence and Other Allowances

The statement of financial performance reflects use of goods and services amount of Kshs.20,654,378 which includes travel, subsistence and other allowances amount of Kshs.3,373,588 as disclosed in Note 9 to the financial statements. Review of the supporting documents provided revealed that Kshs.3,373,588 was paid to staff as domestic travel and subsistence allowance for official duties. However, the following observations were noted;

- i. Payees details in the payment vouchers were missing from the imprest register contrary to Regulation, 93(4c) of Public Finance Management (National Government) Regulations, 2015 which requires that temporary/safari imprest be recorded in the imprest register including the amount applied for.
- ii. There was no evidence that local subsistence amount of Kshs.3,373,588 was surrendered as required by Regulation 93(5) of Public Finance Management (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.

Further, review of payment vouchers revealed that Kshs.1,765,323 incurred towards domestic travels and subsistence were not supported with attendance registers and motor vehicle work tickets.

In the circumstances, the accuracy and propriety of travel, subsistence and other allowances amount of Kshs.3,373,588 could not be confirmed.

4. Property, Plant and Equipment

The statement of financial position reflects comparative total non-current assets balance of Kshs.512,104,860. However, Note 18 to the financial statements discloses a comparative balance of 526,584,000 as at 30 June, 2022 resulting to a variance of Kshs.14,479,140 which has not been explained or reconciled.

In the circumstances, the accuracy of the comparative total non-current assets balance of Kshs.512,104,860 could not be confirmed.

5. Refundable Deposits and Prepayments from Customers

The statement of financial position reflects refundable deposits and prepayments from customers balance of Kshs.11,338,465 which comprises of prepayments and students' caution money balances of Kshs.8,902,465 and Kshs.2,436,000 respectively, as disclosed in Note 20 to the financial statements. However, the amounts differed with the provided ledger balances of kshs.6,713,965 and Kshs.2,431,000 respectively resulting to

variances of Kshs.2,188,500 and Kshs.5,000 respectively which have not been explained or reconciled.

In the circumstance, the accuracy and completeness of prepayments and students' caution money balances of Kshs.8,902,465 and Kshs.2,436,000 respectively could not be confirmed.

6. Variances Between the Statement of Financial Position and the Statement of Changes in Net Assets

The statement of financial position reflects balances which differ with those reflected in the statement of changes in net assets as detailed below;

	Balance as per Statement of Financial Position (Kshs.)	Balance as per Statement of Changes in Net Assets (Kshs.)	Variance (Kshs.)
Capital Fund	507,481,774	282,054,000	225,427,774
Reserves	14,214,244	(159,925)	14,374,169
Revaluation Reserve	-	160,000,000	(160,000,000)
Fair Value Adjustment Reserve	-	79,801,943	(79,801,943)

In addition, the capital fund and reserves balances of Kshs.507,481,774 and Kshs.14,214,224 respectively were not supported.

In the circumstances, the accuracy of the capital fund and reserves balances of Kshs.507,481,774 and Kshs.14,214,244 respectively and Nil balances for revaluation reserve and fair value adjustment reserve could not be confirmed.

7. Statement of Changes in Net Assets

The statement of changes in net assets reflects prior year comparative balances which differ with those reflected in the prior year audited financial statements as detailed below;

	Comparative Balances (Kshs.)	Prior Year Audited Statements (Kshs.)	Variance (Kshs.)
Revaluation Reserve	160,000,000	-	160,000,000
Fair Value Adjustment Reserve	96,945,771	-	96,945,771
Revenue Reserves	10,842,479	12,211,002	(1,368,523)
Capital /Development/ Grants Funds	259,367,000	192,623,871	66,743,129

In addition, the statement reflects revaluation reserve and fair value adjustment reserve balances of Kshs.160,000,000 and Kshs.79,801,943 respectively which have not been supported by ledgers or schedules.

In the circumstances, the accuracy of the statement of changes in net assets could not be confirmed.

8. Statement of Cash Flows

The statement of cash flows reflects net cash flows from operating activities amount of Kshs.26,274,716 while Note 22 to the financial statements Kshs.29,980,551 leading to unexplained and unreconciled variance of Kshs.3,705,835.

In addition, the statement of the cash flows reflects net cash flows from investing activities amount of Kshs.1,106,776 which comprise of purchase of property, plant and equipment and intangible assets amount of Kshs.1,106,776 and Nil work in progress. However, the statement of financial position reflects property, plant and equipment balance of Kshs.547,146,000 which includes additional computers, other assets and equipment and work in progress during the year of Kshs.8,000,000, Kshs.1,106,000 and Kshs.22,687,000 respectively all totalling Kshs.31,793,000 which is at variance with the net cash flows from investing activities amount of Kshs.1,106,776 resulting to a variance of Kshs.30,686,224 which has not been explained or reconciled.

In the circumstances, the accuracy of the statement of cash flows could not be confirmed.

9. Lack of Trial Balance

The financial statements provided for audit were not supported with a trial balance. In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

10. Variance Between the Reported Amount in the Budget and the Printed Estimates

The statement of comparison of budget and actual amounts for the year reflects final budget amount of Kshs.223,658,007 which was at variance with the approved estimates by the Ministry of Education and the University Council amount of Kshs.273,658,359 resulting to unexplained variance of Kshs.50,000,352. A recast of the statement reflected final revenue budget amount of Kshs.222,638,359 which is at variance with the reported Kshs.223,658,007 resulting to unexplained and unreconciled variance of Kshs.1,019,648. Further, the actual total revenue amount received was reported as Kshs.214,341,167, however, recast of the amount totalling Kshs.213,607,167 resulting to unexplained variance of Kshs.734,000.

In the circumstances, the accuracy of the budget amounts as disclosed in the financial statements could not be confirmed.

11. Undisclosed Material Uncertainty Related to Sustainability of Services

The statement of financial performance reflects a deficit of Kshs.9,979,322 for the year ended 30 June, 2023 compared to a deficit of Kshs.21,847,691 reported in the previous year. Further, the statement of financial position reflects total current liabilities balance of Kshs.46,310,011 which exceeds the total current assets of Kshs.20,860,029 resulting to a negative working capital of Kshs.25,449,982. The University College is therefore unable to meet its financial obligations as and when they fall due casting doubts on the University College's ability to sustain its services. The material uncertainty in relation to sustainability of services and any mitigating measures put in place by Management to reverse the undesirable financial position have not been disclosed in the financial statements.

In the circumstances, the University College is therefore unable to pay its creditors and its continued sustainability of services is dependent upon the financial support from its creditors and the Government.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison budget and actual amounts reflects an actual expenditure of Kshs.213,087,451 against an expenditure budget of Kshs.174,494,164 on recurrent expenditure resulting to over-expenditure of Kshs.38,593,286 or 22% of the budget. The Management did not provide any authority for the over expenditure. Further, it was noted that the University had an unbalanced budget.

The over expenditure may indicate that the University College prepared an unrealistic budget which underestimated expenses.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

There were issues raised in the audit report of 2021/2022 financial year of which no report or recommendations from the University College and oversight bodies were submitted for audit verification and clearance. The issues remained unresolved contrary to Section 149(2) (1) of the Public Finance Management Act, 2012 which require accounting officers to try to resolve any issues resulting from an audit that remain outstanding.

In the circumstances, the issues remained unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Presentation of the Financial Statements

Review of the financial statements revealed the following anomalies in the presentation of the financial statements;

- i. Page (vii) has been repeated twice.
- ii. Page xvi is missing in the financial statements
- iii. Guidance Notes still appear on pages 5 and 8. Further the page numbers 4,5,7 & 8 are missing in the financial statements
- iv. The footer of the statement of financial performance indicates that the Notes to the financial statements are set out on pages 60 to 64 and financial statements are set out on pages 64 to 65. However, the financial statements are from page 1 to 41.
- v. The College's financial statements submitted were signed by the Head of Finance who ceased to be an employee of the Institution on 5 October, 2023.

In the circumstances, the financial statements have not been presented in accordance with the financial reporting template issued by the Public Sector Accounting Standards Board.

2. Employee Costs

2.1 Irregular Acting Allowances

The statement of financial performance reflects employee costs amount of Kshs.178,369,368 as disclosed in Note 10 to the financial statements. Included in this amount is Kshs.1,292,964 which was paid to four (4) employees in respect of acting allowances beyond six (6) months. It was noted that the four (4) members of staff had acted for more than six (6) months contrary to Section C.14(1) of Human Resource Policies and Procedures Manual for the Public Service issued in May, 2016 which requires that acting allowance will not be payable to an officer for more than six (6) months.

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

2.2 Irregular Award of Contracts to Staff

The statement of financial performance reflects employee costs amount of Kshs.178,369,368. Examination of human resource records revealed that one member of staff who attained retirement age on 30 September, 2022 was given an extension working period up to 07 October, 2023 (12 Months extension) and this was beyond the mandatory retirement age of sixty (60) .This is contrary to Section 80(1) of the Public Service Commission Act, 2017 which states that where a public officer has attained the mandatory retirement age as may be prescribed in regulations, the public officer should retire from the service with effect from the date of attaining the mandatory retirement age. Although Management explained the circumstances under which the officer was retained in the employment, no evidence of approval from Public Service Commission (PSC) was provided for audit verification.

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

2.3 Irregular Hire of Staff

The statement of financial performance reflects employee costs amount of Kshs.178,369,368 as disclosed in Note 10 to the financial statements. Review of human resource records reveals that twelve (12) vacancies across teaching and administrative positions were advertised but eight were hired. The candidates who applied for the position of senior administrative assistant were required to have six (6) years of relevant experience in administrative position, three (3) of which must have been at grade 9/10 or its equivalent. However, those who were hired into the positions did not meet this qualification.

It was further noted that the recruitments were carried out in the absence of an approved human resource plan and annual recruitment plan, contrary to the PSC Human Resource Manual.

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

2.4 Failure to Observe One-Third Rule in Staff Establishment

Review of the payroll records revealed that the University College had total staff of one hundred and five (105), nine (9) Council Members and ten (10) Senior Management Members. However, the four (4) Senior Management Staff or 40% were from the dominant community while 77 of other permanent staff or 73% were from the dominant community. Further, Management recruited eight (8) employees to various vacant positions in the advertisement posted on their website on 1 November, 2022. However, analysis of records provided show that seven (7) out of the eight (8) newly recruited members of staff were from the dominant community. This is contrary to Sections 7(1) and (2) of National Cohesion and Integration Act, 2008 which requires that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one third of staff from the same ethnic community.

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

3. Council Expenses

3.1 Composition of Committees

The statement of financial performance reflects council expenses amount of Kshs.10,873,788 as disclosed in Note 11 to the financial statements. However, review of documentation in support of composition and operations of the Council revealed the following anomalies;

- i) The Council did not have an approved charter contrary to Circular Ref no. OP/CAB.9/1A dated 11 March, 2020 which states that each committee shall have a charter that outlines its roles and responsibilities as guided by SCAC.
- ii) The Council established three (3) ad-hoc committees namely (i) Charter Ad Hoc Committee (ii) Resource Mobilization Ad hoc Committee and (iii) Infrastructure and Building Ad hoc committee. However, documents showing the terms of reference of the committees were not provided for audit review. Therefore, the purposes for which the committees were formed remain unclear.
- iii) As stipulated in Section 1.12(1)(b) of Mwongozo, the Council should undertake an annual evaluation of its performance and share its report with relevant stakeholders. There was no documentary evidence indicating that evaluation of performance of individual council members was done and report shared with relevant stakeholders.
- iv) Review of records provided indicated that the first terms for two Board Members ended on 17 October, 2021 and were re-appointed for a second term through gazette notice no 8050 and 8051 dated 8 July, 2022. However, no records were provided on their performance evaluation. Therefore, it was not possible to ascertain whether they were qualified for re-appointment contrary to Section 1.5(2) of Mwongozo states that the renewal of a board member's tenure should be subject to a favorable evaluation.

- v) Section 9 of state corporations Act, Cap 446, 2012 empowers Board to establish committees to deal with such matters as the Board may, however, a notice on the establishment of any such committee to be served on the State Corporation Advisory Committee (SCAC). The council did not notify SCAC on the established committees.
- vi) The chairman of the Council is mandated to ensure there is a formal succession plan in place for the Council to ensure a phased transition, also the appointed members of the council are required during their first meeting to determine which members shall vacate the office and which members shall stay to ensure continuity in the activities of the council. The provided council meetings did not show any council member(s) nominated for continuity contrary to Section 1.14(1) of the Mwongozo Code of Governance.

3.2 Unapproved Council Expenses

The statement of financial performance reflects council expenses amount of Kshs.10,873,788 as disclosed in Note 11 to the financial statements. Included in the amount of Kshs.575,000 incurred towards a five-days council workshop in Mombasa between 13 February, 2023 to 18 February, 2023. However, the conference was not approved by Cabinet Secretary as required by Circular Ref no. OP/CAB.9/1A dated 11 March, 2020. Further, documentary evidence which include; an approved list of participants, the attendance register, the program and the report from the workshop were not provided for audit verification.

In addition, review of board almanac showed council sittings as planned for the year under review. However, Council minutes provided included (four) 4 special sittings which were held within the year, the special sittings were not supported with approval from relevant bodies governing Council operations. In addition, Council Members were paid Kshs.575,000 as allowances but was not approved.

Management was in breach of Part 4 of circular Ref No. OP/CAB.9/1A dated 11 March, 2020 on Management of State Corporation's which states that all Board businesses shall be transacted at the principal or registered office of the corporation. Board retreats are to be approved by the respective cabinet secretary.

Management was also in breach of Part 3 of circular Ref no. OP/CAB.9/1A dated 11 March, 2020 which states that approval for any extra board meetings above the maximum number specified shall require a justification by the Board as to the source of funds and implications thereof, and reasons why the same cannot be adjudicated in regular meetings, which request shall be submitted for approval by the relevant cabinet secretary in consultation with SCAC.

3.3 Expenditure on the Chairman of the Council During Official Visit

The statement of financial performance reflects Board expenses amount of Ksh.10,873,788 which includes sitting allowance amount of Kshs.4,756,770 as disclosed in Note 11 to the financial statements. Examination of expenditure documents revealed payments for sitting allowance to the Chairman of Council totalling Kshs.749,500 which

were not supported with the meeting agenda, minutes and evidence of travel such as air tickets or work tickets. This is contrary to Section 104(1) of the Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payment vouchers of public moneys shall be properly supported by pre-numbered receipts and payment vouchers and shall be supported by the appropriate authority and documentation

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

4. Income Tax

4.1 Late Remittance of Income Tax

The statement of financial performance reflects employee costs amount of Kshs.178,369,368 as disclosed in Note 10 to the financial statements. Included in the employee costs was tax remittance to Kenya Revenue Authority (KRA) of Kshs.6,261,333 which was noted to have been paid fifteen (15) days after the due date. This Contrary to Section 38(1) of the Tax Procedures Act, 2015 which states that, subject to subsection (2), a person who fails to pay a tax on or before the due date for the payment of the tax shall be liable for late payment interest at a rate equal to one per cent per month or part of a month on the amount unpaid for the period commencing on the date the tax was due and ending on the date the tax is paid.

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

4.2 Unremitted Tax Deductions

The statement of financial position reflects trade and other payables balance of Kshs.34,371,546 as disclosed in Note 19 to the financial statements. Included in this amount are statutory deductions totalling Kshs.14,859,828 which had not been remitted to the Commissioner of Domestic Tax in accordance with Income Tax Act. In addition, non-remittance of statutory deduction has attracted penalties and interests amounting to Kshs.3,368,176 as per the records that were provided for audit. Further, reference to Kenya Revenue Authority demand notice dated 1 September, 2022 indicates that the University College had outstanding tax arrears of Kshs.26,486,602 out of which Kshs.11,334,460 and Kshs.1,276,630 were penalty and interest respectively.

In the circumstances, non-remittance of statutory deductions has attracted punitive penalties and interest amount of Kshs.3,368,176 which will lead to loss of public funds.

5. Occupational Safety and Health

Review of the 2022/2023 financial year records of the University College revealed that, as an occupier, the Institution did not establish a safety and health committee at the workplace as required under Section 9(1) of the Occupational Safety and Health Act, 2007. Further, Management did not provide a safety and health audit report as required under Section 11(1) which stipulates that the occupier of a workplace shall cause a

thorough safety and health audit of his workplace to be carried out at least once in every twelve months by a safety and health advisor.

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

6. Name of the University College

The financial statements quote the name of the University College as Koitaleel Samoei University College which differs from the name 'Koitaleel Samoei University College' as per Section 3(1) of the Koitaleel Samoei University College Order, 2017 which states that there is established a university college to be known as Koitaleel Samoei University College which shall be a constituent college of the University of Nairobi.

In the circumstances, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Information and Communication Technology (ICT) Policy, Procedures and Controls Environment

As previously reported, the ICT infrastructure of the University College has several application software that are in use. However, it was noted that administrator passwords for the SMIS and SAGE systems are held solely by the University of Nairobi (UoN) personnel and the servers hosted and operated from the University of Nairobi main campus, while staff of the University College only have user accounts. Since these two systems handle the Universities finances, there could be a likelihood of data manipulation and subsequent loss of funds. Further, it was observed that there was no offsite data backup for the payroll system database which could result in a major downtime if the payroll system were to have unexpected failure.

In the circumstances, the University risks losing data in the event of system failure and loss of data integrity since the full administrator rights are held by an external party.

2. Lack of Approved Human Resource Instruments

The Management did not provide the Human Resource instruments (organizational structure, staff grading and establishment, career guidelines and human resource policy and procedures manual) as approved by the Public Service Commission.

In the absence of duly approved human resource instruments, the University College may not be able to plan for, recruit, remunerate and retain an optimal number of competent staff needed for achievement of the objectives of the University College.

3. Lack of Inventory Management Policy

Review of the University College records revealed that the College did not have an inventory management policy to provide formal guidance on the management of inventory.

In the circumstances, the effectiveness of the system used in valuation of inventories could not be confirmed.

4. Lack of a Creditors Policy

The statement of financial position reflects total trade payables of Kshs.34,371,546. However, an approved creditors policy document was not provided for audit.

In the circumstances, the University does not have guidelines on how to handle credit risk.

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

Responsibilities of Management and the 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

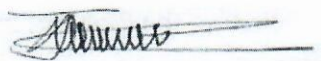
27 March, 2024

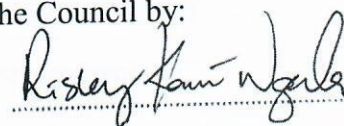
14. Statement of Financial Performance for the year ended 30 June 2023

	Notes	2023/2022	2022/2021
		Kshs	Kshs
Revenue from non-exchange transactions			
Capitation Grant-Recurrent	6	129,658,361	104,388,299
Transfer from University Funding Board			
Transfer from University of Nairobi	6	50,000,000	45,000,000
GOK CBA Arrears		-	1,578,554
Sub total Non Exchange		179,658,361	150,966,853
Revenue from exchange transactions			
Rendering of services- Tuition and other Fees	7	30,261,771	30,384,339
Student Accommodation	7	764,500	465,472
IGU and other Incomes(Student acc, Tea & Principal Igu	7	2,169,435	1,389,372
Rental income	8	753,100	647,100
Sub Total Exchange Transactions		34,682,806	32,886,283
Total revenue		214,341,167	183,853,136
Expenses			
Use of goods and services	9	20,654,378	23,825,373
Employee costs	10	178,369,368	157,175,210
Board Expenses	11	10,873,788	5,878,191
Depreciation and amortization expense	12	11,233,038	11,813,288
Repairs and maintenance	13	216,176	872,433
Contracted services	14	2,973,741	6,136,382
Total expenses		224,320,489	205,700,827
Surplus/(deficit) for the period/year		(9,979,322)	(21,847,691)

The notes set out on pages 60 to 64 form an integral part of these Financial Statements.

The Financial Statements set out on pages 64 to 65 were signed on behalf of the Council by:





.....
Name: Prof. Winston J. Akala
Accounting Officer

.....
Name: James Mwololo
Head of Finance

.....
Name: Risley Kavu Ngala
Chairman of the Board

Date September 29, 2023


Date September 29, 2023

Date 29/09-23

15. Statement of Financial Position as at 30 June 2023

	Notes	2023/2022	2022/2021
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	11,431,020	14,214,245
Receivables from Exchange Transactions (Student debtors)	16	7,983,195	6,366,140
Inventories	17	1,445,814	12,161,643
Total Current Assets		20,860,029	32,742,028
Non-Current Assets			
Property, Plant and Equipment	18	265,091,649	252,737,509
Receivables from Non-Exchange Transactions(WIP)	18	282,054,351	259,367,351
Total Non- Current Assets		547,146,000	512,104,860
Total Assets		568,006,029	544,846,889
Liabilities			
Current Liabilities			
Trade and Other Payables	19	34,371,546	17,091,639
Refundable Deposits from Customers	20	11,338,465	-
Current Provisions (Audit Fees)	21	600,000	600,000
Total Current Liabilities		46,310,011	17,691,639
Non-Current Liabilities			
Total Non- Current Liabilities		0	0
Total Liabilities		46,310,011	17,691,639
Net Assets		521,696,018	527,155,250
Represented by			
Capital Fund		507,481,774	512,941,006
Reserves		14,214,244	14,214,244
Total Net Assets and Liabilities		521,696,018	527,155,250

The financial statements set out on pages 1 to 2 were signed on behalf of the Board of the Council by



Name: Prof. Winston J. Akala
Accounting Officer

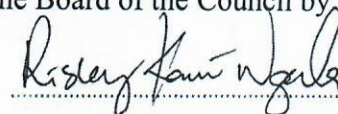
Date September 29, 2023



Name: James Mwololo
Head of Finance

ICPAK M/No:4367

Date September 29, 2023



Name: Risley Kavuu Ngala
Chairman of the Board

Date 29/09-23

Koitalee/Samoei University College

Annual Report and Financial Statements For the year ended June 30, 2023

16. Statement of Changes in Net Assets for the year ended 30 June 2023

Description	Ordinary share capital	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Proposed dividend	Capital/Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at July 1, 2021	-	160,000,000	96,945,771	32,690,170	-	219,367,000	509,002,941
Issued new capital							
Revaluation gain							
Transfer of excess depreciation on revaluation							
Deferred tax on excess depreciation							
Fair value adjustment on investments	-	-					
Surplus/ deficit for the year	-	-		(21,847,691)	-	-	(21,847,691)
Capital/development grants received during the year	-	-	-	-	-	40,000,000	40,000,000
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-					
As at June 30, 2022		160,000,000	96,945,771	10,842,479	-	259,367,000	527,155,250
As at July 1, 2022	-	160,000,000	96,945,771	10,842,479	-	259,367,000	527,155,250
Issue of new share capital							
Revaluation gain							
Transfer of excess depreciation on revaluation							
Deferred tax on excess depreciation	-						
Fair value adjustment on investments	-	-					
Surplus/ (deficit) for the year	-	-		(9,979,322)	-	-	(9,958,322)
Capital/development grants received during the year	-	-	-	-	-	22,687,000	22,687,000
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	(17,143,828)				(17,143,828)
Prior year Adjustments							

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

Description	Ordinary share capital	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Proposed dividend	Capital/ Development Grants/Fund	Total
Depreciation amount inflated amount write back				779,268			779,268
Inventories inflated amount write back				(11,781,672)			(11,781,672)
As at June 30, 2023	-	160,000,000	79,801,943	(159,925)	-	282,054,000	521,696,018

Note:

1. For items that are not common in the financial statements, the Institution should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances a restatement of the opening balances needs to be done.

17. Statement of Cash Flows for the year ended 30 June 2023

	Notes	2023/2022	
		Kshs	
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6	179,658,361	150,966,853
Capital Development		25,000,000	-
Rendering of services Module 1&11	7	30,995,771	30,384,339
Other income (Student Acc,Tea income&Principal Igu	7	2,933,935	1,389,372
Rental revenue from facilities and equipment	8	753,100	1,1125,72
Total receipts		239,341,167	183,853,136
Payments			
Use of goods and services	9	20,633,378	22,127,829
Employee costs	10	178,369,368	157,175,210
Board Expenses	11	10,873,788	5,878,191
Repairs and maintenance	13	216,176	872,443
Contracted services	14	2,973,741	6,136,382
			1,697,544
Grants and subsidies			
Total payments		213,066,451	193,887,599
Net cash flows from/(used in) operating activities		26,274,716	-10,034,463
Cash flows from investing activities			
Purchase of PPE and Intangible assets		1,106,776	1,907,908
Work in progress			
Net cash flows from/(used in) investing activities		1,106,776	1,907,908
Cash flows from financing activities			
Proceeds from borrowings			
Repayment of borrowings			
Proceeds from issue of shares			
Net cash flows from financing Activities			-
Net increase/(decrease) in cash &		27,381,492	11,942,371
Cash equivalents			
Cash and cash equivalents at 1 July	15	14,214,244	14,484,116
Cash and cash equivalents at 30 June (Bank)	15	11,431,020	14,214,244

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Acc basis of accounting).

Koitalel Samei University College

Annual Report and Financial Statements For the year ended June 30, 2023

18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023

	Original budget		Adjustments		Final budget		Actual on comparable basis		Performance difference		% of utilization
	Kshs	a	Kshs	B	Kshs	C=(a+b)	Kshs	D	Kshs	e=(c-d)	
Revenue											
Transfers from Other Governments entities		268,805,384		(139,147,154)		129,658,361		129,658,361		-	100%
Transfer from UON		50,000,000		-		50,000,000		50,000,000		-	100%
Rendering of Services		364,673,924		-		40,207,998		30,261,771		(9,947,277)	75.60%
Sale of Goods		-		-		-		-		-	-
Rental Revenue from Facilities and Equipment		751,200		48,800		800,000		753,100		(46,900)	94.13%
Other Income (Student Accomodatio)		450,000		70,000		520,000		764,500		244,500	147%
Income generating activities		1,452,000		-		1,452,000		2,169,435		717,435	149%
Total Income		644,577,876		(141,806,765)		223,658,007		214,341,167		(9,032,242)	91%
Expenses											
Use of Goods and Services		102,406,900		(81,211,533.64)		51,195,366.36		20,654,378.00		30,540,988.36	40%
Employee costs		186,420,000		(79,442,749.75)		106,977,250.25		178,369,368.75		(71,392,117.50)	167%
Council Expenses		14,212,583		(2,446,988.21)		11,765,594.79		10,873,788.58		891,806.21	92%
Repairs and Maintenance		990,000		(276,894.25)		713,105.75		216,176.00		496,929.75	30.3%
Contracted Services		5,335,000		(1,492,152.31)		3,842,847.69		2,973,741.38		869,106.31	77.3%
Grants and Subsidies		-		-		-		-		-	-x
Total Expenditure		309,364,483		(134,870,318.16)		174,494,164.84		213,087,451.00		(38,593,286.16)	122.2%
Surplus for the period		336,213,393		(287,049,551)		49,163,842.16		1,253,716		-	-
Capital Expenditure		756,804,384		(731,804,384)		25,000,000		25,000,000		-	100%

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023
Budget notes

1. Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14)
2. Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)
3. Where the total of actual on comparable basis does not tie to the statement of financial performance totals due to differences in accounting basis (budget is cash basis, statement of financial performance is accrual) provide a reconciliation.

19. Notes to the Financial Statements

1. General Information

Koitaleel Samoei University College is established by and derives its authority and accountability from University Act 2012. The Institution is wholly owned by the Government of Kenya and is domiciled in Kenya.

The Institution's principal activities are.

- a) Problem-based learning;
- b) Community engagement and service as a condition for graduation;
- c) Community ownership and involvement in and benefit from university activities;
- d) Specialized campuses in communities and attraction of relevant industries to be set up around the campuses; and
- e) Holistic education and training that produce agents of change and knowledge that transforms society.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Koitaleel Samoei University College accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Koitaleel Samoei University College. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023
Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2023.*

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Institution's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Institution's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p><i>(This standard is however not applicable to KSUC as it current does not have any financial instruments).</i></p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Institution provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <p>(a) The nature of such social benefits provided by the Institution.</p>

Standard	Effective date and impact:
	<p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the Institution's financial performance, financial position and cash flows.</p> <p>(KSUC management does not plan to apply any of the above provisions until they become effective. Based on their assessment on the potential impact of application, they do not expect that there will be a significant impact on the institutions financial statements)</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>(KSUC management does not plan to apply any of the above provisions until they become effective. Based on their assessment on the potential impact of application, they do not expect that there will be a significant impact on the institutions financial statements)</p>
<p>Other improvements to IPSAS</p>	<p>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <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 2023 IPSAS

Standard	Effective date and impact:
	<p>handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.</p> <p>(KSUC management does not plan to apply any of the above provisions until they become effective. Based on their assessment on the potential impact of application, they do not expect that there will be a significant impact on the institutions financial statements)</p>

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.

Standard	Effective date and impact:
<p>IPSAS 43</p>	<p><i>Applicable 1st January 2025</i></p> <p>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 statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Institution. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>(KSUC management does not plan to apply any of the above provisions until they become effective. Based on their assessment on the potential impact of application, they do not expect that there will be a significant impact on the institutions financial statements)</p>
<p>IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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.</p> <p>(KSUC management does not plan to apply any of the above provisions until they become effective. Based on their assessment on the potential impact of application, they do not expect that there will be a significant</p>

Standard	Effective date and impact:
	impact on the institutions financial statements)

iii. Early adoption of standards

Koitaleel Samoei University College did not early – adopt any new or amended standards in the financial year

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

- a. Revenue from non-exchange transactions are mainly Government of Kenya grants for both the recurrent and development expenditure. Revenue is recognized when it becomes due and the transfers are 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.
- b. Revenue from exchange transactions.

Students Fees

Income derived from rendering services includes fees from graduate and undergraduate programs, mandatory students' fees, fees from accommodation.

Tuition revenue is recognized over the course of the semester for which it is earned, regardless of when it is received. Mandatory fees such as registration fees, Lab fees, Activity fees, student association fees and Computer fees relate to services provided by the University over the Course of the semester and similar to tuition, are recognized over the course of semester to which they apply.

Accommodation services Revenue is recognized during the year in which the students reside on campus and make use of campus residences and dining facilities.

Students' Caution Monies are recognized as liability and separated under Current and Non-Current portions in the Statement of Financial Position

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 *Institution* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) **Revenue from exchange transactions**

Rendering of services

The Institution 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 *Institution*.

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 Institution'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 the Current FY was approved by the National Assembly on xxx. 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 Institution upon receiving the respective approvals in order to conclude the final budget. Accordingly, *Koitaleel Samoei University College* recorded additional appropriations of on 31.08.2023 the 2023/2024 budget following the governing body's approval.

Budget information (continued)

Koitaleel Samoei University College

Annual Report and Financial Statements For the year ended June 30, 2023

Koitaleel Samoei University College's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

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 *institution* 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.

d) Property, plant and equipment

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost or revalued amount less cost of accumulated depreciation at the end of the year. The valuation is carried out after every five years. Valuation was last done in the year 2018/2019 by registered, licensed and practicing valuers from the Department of Real Estate and Construction Management of the University of Nairobi. This was done mainly for the purpose of insurance. The building require to be revalued upon recent renovation works. Revaluation is carried out for land and buildings to reflect the service potential or economic benefit obtained through control of the asset. Revaluation is based on the fair value of the asset, with changes reported by class of asset. Accumulated depreciation at revaluation date is eliminated against the gross carrying amount so that the carrying amount after revaluation equals the revalued amount. Upon disposal of an asset, the gain or loss in disposal is calculated by subtracting the net book value from the proceeds from sale of assets, where the net book value is calculated by subtracting the accumulated depreciation of the asset from the cost. Such assets will be derecognized from the books of accounts by removing the whole cost of purchase of the asset and the accumulated depreciation. Revaluation decreases are debited first against the revaluation surplus related to the same class of assets and any excess against surplus or deficit. When the revalued asset is disposed off, the revaluation surplus is transferred directly to accumulated surpluses or deficits. Depreciation is charged on a straight-line basis at rates calculated to allocate the cost or valuation of item of property, plant, and equipment over its estimated useful life.

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, *Koitaleel Samoei*

University College 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.

The depreciation rate of different classes of property, plant, and equipment are as follows:

- Furniture and Equipment - 10% on straight line basis
- Motor Vehicles - 20% on straight line basis
- Academic gowns - 5% on straight line basis
- Buildings - 2% on straight line basis
- Computers and software development – 30% on straight line basis

e) 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. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Research and development costs

Koitaleel Samoei University College expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when *Koitaleel Samoei University College* can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) 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

g) 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:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour 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 *Koitaleel Samoei University College*.

h) Provisions

Provisions are recognized when the *Institution* 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 *Institution* 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.

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The Institution recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the

Koitaleel Samoei University College

Annual Report and Financial Statements For the year ended June 30, 2023

best estimate of the cost (the social benefit payments) that the Institution will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Institution 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.

k) Contingent assets

The Institution 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 Institution 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.

l) Nature and purpose of reserves

Koitaleel Samoei University College creates and maintains reserves in terms of specific requirements.

m) Changes in accounting policies and estimates

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

n) Employee benefits

Retirement benefit plans

The *Institution* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Institution pays fixed contributions into a separate Institution (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.

o) 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.

p) Related parties

Koitaleel Samoei University College regards a related party as a person or an Institution with the ability to exert control individually or jointly, or to exercise significant influence over the institution, or vice versa. Members of key management are regarded as related parties and comprise *the directors, the CEO and senior manager of organisations*

q) 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 authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

r) Comparative figures

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

s) 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, 2023.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of *Koitaleel Samoel University College* 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 judgements, 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 Institution 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 Institution. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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 Institution.
- 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. Additional disclosure of these estimates of provisions is included in Note 40. 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.

These include provision for bad debts, provisions of obsolete stocks, provision for audit fees.

Notes to the Financial Statements (Continued)

6. Transfers from Other Government entities

Description	FY 2022/ 2023	FY 2021/2022
	KShs	KShs
Unconditional Grants		
Operational Grant		
Other Grants Transfer from Univ of Nairobi	129,658,361	104,388,299
GOK CBA Arrears	50,000,000	45,000,000
	-	1,578,554
Total Recurrent Grants	179,658361	150,966,853
Total Unconditional Grants		
Development Grants	25,000,000	40,000,000
Conditional Grants amortised/ transferred to revenue		
Total Government Grants And Subsidies	204,658,361	190,966,843

These are recurrent and development from the exchequer and KSUC funds transferred from UON at inception of the constituent College.

7. Rendering of Services

Description	FY 2022/ 2023	FY 2021/2022
	KShs	KShs
Tuition Fees - Module I	26,260,601	23,912,389
Tuition Fees - Module II	4,735,170	6,471,950
Student Accommodation	764,500	465,472
Income generating Units- Tea	880,504	1,289,807
Income generating Units- Principal	1,259,131	99,565
Others - P/Copy e.t.c	29,801	-
Total Revenue from The Rendering Of Services	33,929,706	32,239,183

8. Rental Revenue from Facilities and Equipment

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Staff Houses	753,100	647,100
Contingent Rentals*		
Total Rentals	753,100	647,100

**Contingent rentals include hire grounds, institutional facilities like halls, etc.*

9. Use of Goods and Services

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Electricity	2,210,550	2,420,899
Water		
Professional Services		10,000
Subscriptions	29,000	
Advertising		
Audit Fees		
Conferences and Delegations	144,600	148,200
Consulting Fees		
Consumables (Teaching & office)	2,766,740	4,236,765
Fuel and Oil	2,379,340	2,500,359
Insurance		1,211,734
Legal Expenses	79,233	
External Examiners	-	436,464
Printing and Stationery	104,400	247,711
Telecommunication	192,320	157,448
Staff Training/Development	262,043	104,650
Travel, Subsistence & Other Allowances	3,373,588	1,548,517
Bank charges	242,982	188,758
Skills development levies (NITA)	68,656	46,850
CUE	331,000	597,000
KUCCPS	475,000	855,000
Local exhibitions	60,200	200,000
ICT expenses	842,199	5,130,404
Part time teaching	3,338,250	
Library expenses	2,126,152	1,916,313
University medical scheme	797,407	396,485
Sports & games	250,370	644,380
Student Union/activities		300,000

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Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
	114,500	
Student Welfare	262,218	335,679
Student mentorship		21,000
Resource Mobilization	-	170,757
Other General Expenses		
Total Use of Goods and Services	20,654,378	23,825,373

10. Employee Costs

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Salaries and wages	98,406,859	94,513,656
Employer contribution to pension schemes	12,307,136	1,509,747
Travel, accommodation, subsistence, & other allowances	12,911,380	9,139,838
Housing benefits and allowances	31,627,395	27,727,118
(Casuals)	2,937,931	1,545,690
Gratuity	1,377,087	1,936,841
Other employee related costs	18,801,580	19,292,574
Part time Lectures	-	2,004,500
Employee costs	178,369,368	157,175,210

11. Council Expenses

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Chairman/Directors' Honoraria	-	340,000
Sitting Allowances	4,756,770	1,890,000
Medical Insurance	-	-
Induction and Training	1,100,000	2,474,841
Travel and Accommodation	3,485,300	1,173,350
Other Allowances	1,531,718	
Total	10,873,788	5,878,191

12. Depreciation and Amortization Expense

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Land	0	0
Building	1,600,000	4,599,681

Koitaleel Samoei University College**Annual Report and Financial Statements For the year ended June 30, 2023**

Motor Vehicles	5,448,640	1,368,581
Plant & Equipment	110,678	-
Furniture	1,673,720	1,673,720
Computers	2,400,000	2,311,599
Total depreciation and amortization	11,233,038	11,813,228

Depreciation expenses for the previous period overstated by a figure of Kshs 779,268 the financial statement. This amount has been adjusted in the statement of change in net asset (Item No 16). This has the effect on reducing the ealier reported deficit.

13. Repairs and Maintenance

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Property and equipment	216,176	872,443
Others (specify)		
Total Repairs and Maintenance	216,176	872,443

14. Contracted Services

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Actuarial Valuations		
Investment Valuations		
Property Valuations		
Others ; Security Services	2,973,741	6,136,382
Total Contracted Services	2,973,741	6,136,382

15. Cash and Cash Equivalents

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Current Account	11,431,020	14,214,245
Savings Account		
Others(Specify)		
Total Cash And Cash Equivalents	11,431,020	14,214,245

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY 2022/ 2023	FY 2021/2022
		Kshs	Kshs
a) Current Account			
ABSA bank -A/C Number	2041283338	5,375,377	13,694,166

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Financial Institution	Account number	FY 2022/ 2023	FY 2021/2022
		Kshs	Kshs
KCB bank-A/C Number	1260481557	6,055,643	520,079
Sub- Total		11,431,020	14,214,245
Mobile Money Accounts		-	-
Sub- Total		-	-
Grand Total		11,431,020	14,214,245

16. Receivables from Exchange Transactions

(a) Receivables from Exchange Transactions (Current)

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Receivables		
Service, Water and Electricity Debtors	0	0
Student fees debtors		
Module I	1,346,304	710,245
Module II	6,636,891	5,655,895
Other exchange debtors	0	0
Total Current Receivables	7,983,195	6,366,140

(b) Ageing analysis for Receivables from exchange transactions

Description	FY 2022/ 2023		FY 2021/2022	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	460,390	6 %	2,080,995	33%
Between 1- 2 years	1,830,980	23 %	1,875,680	29%
Between 2-3 years	3,254,241	41 %	2,409,465	38%
Over 3 years	2,437,614	31 %	0	0%
Total (a+b)	7,983,255	100 %	6,366,140	100%

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17. Inventories

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Consumable stores	636,952	379,971
Medical supplies	808,862	
Library Books		10,257,938
Loose tools		1,523,734
Less: allowance for impairment		
Total inventories at the lower of cost and net realizable value	1,445,814	12,161,643

The inventories for the previous period is overstated by a figure of Kshs 11,781,672 made up of library books (Kshs 10,257,938) and loose tools (Kshs 1,523,734) in the financial statement. The correct amount is Kshs 379,971 and not Kshs. 12,161,643 as stated. Library books and loose tools (e.g. staplers, paper punch e.t.c are expenced in the year of purchase and are not carried in the FS as inventories. The overstated amount has been adjusted in the statement of change in net asset (Item No 16). This has the effect on reducing the ealier reported recievables of the previous year.

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Annual Report and Financial Statements For the year ended June 30, 2023
Notes to the Financial Statements (Continued)

18. Property, Plant and Equipment

Cost	Land	Buildings	Motor vehicles	Furniture and fittings	Computers	Other Assets Equipment	Capital Work in progress	Total
	Kshs '000	Kshs '000	Kshs '000	Kshs '000	Kshs '000	Kshs '000	Kshs '000	
NBV As At 1 July (2021/22 FY)	160,000	75,200	25,517	14,662	2,312	0	219,367	497,058
Additions				561			40,000	40,561
Disposals								
Transfers/Adjustments								
As at 30th June (2021/22 FY)	160,000	73,600	20,069	13,550	0	0	259,367	526,586
Additions					8,000	1,106	22,687	31,793
Disposals								
Transfer/Adjustments								
As at 30th June (2022/2023 FY)	160,000	72,000	14,620	11,876	5,600	996	282,054	547,146
Depreciation and Impairment								
At 1 July (2021/2022 FY)	-	4,800	5,449	5,330	20,804	0	0	36,383
Depreciation 21/22		1,600	5,449	1,674	2,312	0	0	11,034
Impairment								
Transfers/ Adjustments								
As At 30th (2021/22 FY)	-	6,400	10,897	7,003	23,116	-	-	47,417
Depreciation for the year 22/23		1,600	5,449	1,674	2,400	111	0	11,233
Disposals								
Impairment								
Transfer/Adjustment								

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Cost	Land	Buildings	Motor vehicles	Furniture and fittings	Computers	Other Assets Equipment	Capital Work in progress	Total
	Kshs '000	Kshs '000	Kshs '000	Kshs '000	Kshs '000	Kshs '000	Kshs '000	Kshs '000
As at 30 th June (2022/23 FY)	-	8,000	16,346	8,677	25,516	111	-	58,649
Net Book Values								
As at 30 th June (2021/2022 FY)	160,000	73,600	20,067	13,550	-	-	259,367	526,584
As at 30 th June (2022/23FY)	160,000	72,000	14,620	11,876	5,600	996	282,054	547,146

(Include a brief description of WIP as a footer.)

Koitaleel Samoei University College

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Notes to the Financial Statements (Continued)

Valuation

Land and buildings at Mosoriot campus were valued by UON valuers in line with the National Assets and Liabilities Management Policy and Guidelines (issued 30th June 2020). The assets were revalued by Kshs 240 M (land Kshs. 160M and buildings Kshs. 80M) in 2018/2019. These amounts were adopted by the council with concurrence from the National Treasury.

34 (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:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land (Valuation 2018/2019)	160,000,000	-	160,000,000
Buildings (Valuation 2018/2019)	80,000,000	8,000,000	72,000,000
Plant And Machinery	1,106,776	110,678	996,098
Motor Vehicles, Including Motorcycles	30,966,024	16,345,640	14,620,104
Computers and Related Equipment	31,115,987	25,515,987	5,600,000
Office Equipment, Furniture, And Fittings	1,106,776	110,678	11,876,000
Total	304,295,563	50,082,983	265,092,202

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

Description	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	23,115,987	6,934,796
Office Equipment, Furniture and Fittings	-	-
Total	23,115,987	6,934,796

Notes to the Financial Statements (Continued)

19. Trade and Other Payables

Description	FY 2022/ 2023		FY 2021/2022	
	Kshs		Kshs	
Trade payables	19,511,718		17,097,639	
Payments received in advance				
Employee payables				
Third-party payments (KRA)	14,859,828			
Other payables				
Total trade and other payables	34,371,546		17,097,639	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	366,987.72	1.08%	-	%
1-2 years	8,886,260	25.85%	-	%
2-3 years	6,994,041.72	20.34%	-	%
Over 3 years	18,124,256.56	52.73%	-	%
Total (tie to above total)	34,371,546	100%	-	

20. Refundable Deposits and Prepayments from Customers

Description	FY 2022/ 2023		FY 2021/2022	
	Kshs		Kshs	
Customer deposits				
Prepayments	8,902,465		7,318,503	
Caution Money	2,436,000		1,756,000	
Total deposits	11,338,465		9,074,503	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	8,902,465	78.53%	xxx	%
1-2 years	1,072,000	9.45%	xxx	%
2-3 years	700,000	6.17%	xxx	%
Over 3 years	664,000	5.85%	xxx	%
Total	11,338,465	100%	xxx	

The above relates to students payment which are refundable upon student's graduation and clearance.

Koitaleel Samoel University College**Annual Report and Financial Statements For the year ended June 30, 2023**

The institution also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Institution's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. 1,080 per employee per month. Other than NSSF the Institution also has a defined contribution scheme operated by ICEA INSURANCE Pension Fund. Employees contribute 10% while employers contribute 20% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

21. Accruals and Provisions

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Provision for Audit fees	600,000	600,000
Total	600,000	600,000

22. Cash Generated from Operations

Description	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Surplus(Deficit) for the year before tax	(9,958,322)	(21,847,691)
Adjusted for:		
Depreciation	11,233,038	11,813,288
Non-cash grants received		
Contributed assets		
Impairment		
Gains and losses on disposal of assets		
Contribution to provisions		
Contribution to impairment allowance		
Working capital adjustments		
Increase in inventory	(1065,843)	(2,542,037)
Increase in receivables	(1,617,055)	(5,897,836)
Increase in deferred income		
Increase in payables	29,124,771	(28,158,242)
Increase in payments received in advance	2,263,962	4,586,091
Net cash flow from operating activities	29,980,551	(42,046,427)

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

23. **Financial Risk Management**

The *Koitaleel Samoei University College* activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. *Koitaleel Samoei University College* does not hedge any risks and has in place policies to ensure that students do not get services on credit as they are supposed to pay full fees before they can sit for end of semester exams. The financial risk management objectives and policies are detailed below:

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Institution has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the students fee policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

i) **Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the council, who have built an appropriate liquidity risk management framework for the management of the *Koitaleel Samoei University College* short, medium and long-term funding and liquidity management requirements. The college manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the institution 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.

24. **Related Party Disclosures**

Nature of related party relationships

Entities and other parties related to *Koitaleel Samoei University College* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel.

Government of Kenya

The Government of Kenya is the principal shareholder of *Koitaleel Samoei University College*, holding 100% of the institutions equity interest. The Government of Kenya will provide full guarantees to all long-term lenders of *Koitaleel Samoei University College* as *need arises*, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Council members

25. Capital Commitments

Capital Commitments	FY 2022/ 2023	FY 2021/2022
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

26. Events after the Reporting Period

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

27. Ultimate and Holding Institution

Koitaleel Samoei University College is a a Semi- Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

28. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

20. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Query 1	Inaccuracies in the Financial Statements	Observation i, ii, iv, v, viii, ix, x, xi, xiii have been resolved and the financial statement has been adjusted to reflect the same. Observation xiv- The entity did not have any related party transactions and we have indicated the same in the Financial Statement	Resolved	
Query 2	Unsupported Funds from University of Nairobi	The management has engaged university of Nairobi to do reconciliation of the monies they are having so that the demand note can be done within the FY 2023/2024	Resolved	
Query 3	Inaccuracies in Salaries and Wages The statement of Financial performance reflects salaries and wages balance of Kshs. 155,665,464 as disclosed in note 6 to the financial statements. However, recasting of the	The F.S has been corrected to consolidate both part time and the other members of staff salaries.	Resolved	

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Annual Report and Financial Statements For the year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	amount which includes part-time lecturers totalled to Kshs.157, 175,211 resulting to unexplained variance of Kshs. 1,509,747.			
Query 4	<p>Variance between Ledger Balances and Human Resource Management Information System figures.</p> <p>The Auditors stated that there were differences in the month of October and November in regards to transport and house allowance amounting to Ksh. 170,699.</p>	<p>The figures in the Statement of financial performance are accurate. We attached the payroll summary for 2021 and 2022 calendar year and also summarized payroll for financial year 2021/2022.</p>	Resolved	
Query 5	<p>Unsupported Bank Balances.</p> <p>Page 4</p> <p>The statement of financial position reflects cash and cash equivalent balances of Kshs. 14,214,244</p> <p>Ksh.14,214,244 which relates to two commercial banks as disclosed in Note 15 to the financial statement. However, no bank reconciliation was provided</p>	<p>We submitted the bank reconciliation for the month of May and June 2022.</p>	Resolved	

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Annual Report and Financial Statements For the year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	for the two accounts.			
Query 6.1	<p>Accuracy of Property, Plant and Equipment The statement of financial position reflects property plant and equipment of kshs.252,176,580 as disclosed in Note 20 to the financial statements which includes a net balance of Kshs. 226,680,986 for land and buildings. However, details of the land and buildings at cost of Kshs. 231,280,667 was not submitted for audit. Further, depreciation method was not disclosed in the financial statements.</p>	<p>The titled documents are in the University of Nairobi. The management has engaged them to provide the same. The depreciation method recommended is Straight line method.</p>	Resolved	
Query 6.2	<p>Unsupported Additional Furniture and Equipment The statement of financial position reflects property plant and equipment of kshs.252,176,580 as disclosed in Note 20 to the financial statements. However supporting documents</p>	<p>The additional supporting schedule for furniture and equipment amounting to Kshs 1,907,908 was availed to the auditors.</p>	Resolved	

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>for the additional furniture and equipment amounting Kshs. 1,907,908 were not provided for review. In the circumstance, the amount reported for additional furniture of Kshs 1,907,908 could not be confirmed.</p>			
<p>Query 6.3</p>	<p>Unsupported Work In Progress. The statement of financial position reflects work in progress balance of Ksh. 168,733,468 in Note 20. However, the analysis of the works carried out during the year was not presented for audit verification. Further the opening balance indicated as 168,733,468 whereas, the 2020/2021 amount reflected Kshs. 198,653,469 resulting to unexplained variance of Ksh.29,920,001. In circumstance, the accuracy and completeness of the work in</p>	<p>There was an error in work in progress and has been corrected to Kshs. 198,653,469.</p>	<p>Resolved</p>	

Koitaleel Samoei University College
Annual Report and Financial Statements For the year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	progress balance of Kshs. 168,733,468 could not be confirmed.			
Query 5.2	Unsupported payments made to the contractor (Page No. 11) The payment vouchers were not supported with the valuation report duly countersigned by the Architect, quantity surveyor, structural engineer, mechanical engineer and electrical engineer.	Two valuation certificates relating to certificates No. 3 for value of Kshs. 36,759,524.41 and certificates No. 4 for value of Kshs. 19,900,038.38 were submitted.	Resolved	
Query 4 & 5.3	Unremitted tax deduction (Page No 10) Non-deduction and remittance of taxes (Page No. 11)	Following an audit done by Kenya Revenue Authority (KRA) in the institution in relation to the above matters, we submitted our correspondences with KRA during the audit exercise and we attached a report on preliminary findings by KRA audit which shows the status of our tax position And forms the basis for which are currently paying out the tax arrears.	Resolved	
Query 7	Inaccuracies in Trade and Other Payables The statement of financial position reflects trade and other	The Kshs. 600,000 was a provision of audit fees which was put in the balance sheet but had appeared erroneously	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	payables amount of Kshs. 17,031,639 as disclosed in note 17 to the financial statements. However, the payable audit fees of Kshs. 600,000 was not included reported balance.	though it did not form part of the total expenditure.		

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Institution responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Principal

Date : 29/09/2023

Appendix II: Projects implemented by Koitaleel Samoei University College

KOITALEEL SAMOEI UNIVERSITY COLLEGE
LIST OF PENDING CREDITORS AS AT 30TH June , 2023

(i) SUPPLIERS INSPECTED INVOICES			USER DEPARTMENT	SUPPLIER	DESCRIPTION	AMOUNT
S/NO	INSPECTION DATE	LFO NUMBER	SECURITY DEPARTMENT	KNIGHT TECH FIRE & SECURITY	SERVICING OF FIRE FIGHTING EQUIPMENTS	18,850.00
1	09/02/2022	PO00000587	PUBLIC RELATIONS	SOLOH WORLDWIDE INTER-ENT	PRINTING AND FRAMING OF KSUC CUSTOMER SERVICE CHARTER	33,600.00
2	09/02/2022	PO00000585	HEALTH SERVICES	ELDOBASE CHEMIST	PURCHASE OF DRUGS AND MEDICAL SUPPLIES	103,945.00
3	25/11/2022	PO0000595	HEALTH SERVICES	ELDOBASE CHEMIST	PURCHASE OF DRUGS	193,132.00
4	25/11/2022	PO00000596	CENTRAL STORES	RAML LOGISTICS LIMITED	PURCHASE OF OFFICE CONSUMABLES	39,800.00
5	08/01/2023	PO00000640	SCHOOL OF EDUCATION	FLOGIN EAST AFRICA LTD	PURCHASE OF STUDENT HANDBOOKS	17,800.00
8	05/05/2023	PO00000625	SCHOOL OF EDUCATION	FINE POINT ACHIEVERS LIMITED	MICRO TEACHING AND MEDIA PRACTICAL MATERIALS	137,690.00
9	05/05/2023	PO00000626	STORES UNIT	OBBIIE CONCEPTS	A5,A4,A3 ENVELOPS AND A16 BOOKS	30,000.00
11	13/02/2023	PO0000532	HEALTH SERVICES	CHEBARBAR CHEMIST	PURCHASE OF DRUGS AND SUPPLIES	27,080.00
12	14/02/2023	PO00000615	REGISTRAR ACADAMIC	MFI DOCUMENT SOLUTIONS LTD	SERVICING AND MAINTENANCE OF KYOCERA TASKAIFA 600031 MFP	70,760.00
13	16/01/2023	PO00000603	REGISTRAR ACADAMIC	MFI DOCUMENT SOLUTIONS LTD	PURCHASE OF PHOTOCOPIER TONER AND STAPLE PINS	100,440.00
14	16/01/2023	PO00000605	HEALTH SERVICES	ELDOBASE CHEMIST	PURCHASE OF DRUGS	71,126.00
15	18/04/2023	PO00000617	SECURITY DEPARTMENT	INTERMASS STATIONERS AND	SUPPLY OF OCCURRENCE BOOKS	9,500.00
20	24/05/2023	PO00000607	SCHOOL OF EDUCATION	SOLOH WORLDWIDE INTER-ENT	PRINTING OF ASSESSMENT CRITERIA BOOKS	18,250.00
21	24/05/2023	PO00000624	EXAMINATION	FLOGIN EAST AFRICA LTD	SUPPLY OF OFFICE CONSUMABLES AND STATIONERY	4,584.00
22	24/05/2023	PO00000629	PUBLIC RELATIONS	FLOGIN EAST AFRICA LTD	SUPPLY OF SERVICE CHARTER	46,332.00
23	24/05/2023	PO00000618	CENTRAL STORES	CHEMSE ENTERPRISES	SUPPLY OF STATIONERIES	38,840.00
24	30/01/2023	PO00000612	LIBRARY DEPARTMENT	TURACO BOOKS COMPANY	SUPPLY OF BOOKS	2,163,221.00
28	29/11/2021	PO197,166,171,199,179	ACADEMIC REGISTRAR	FLOGIN EAST AFRICA LTD	SUPPLY OF OFFICE STATIONERIES	15,832.00
29	21/05/2023	PO0000629	ESTATE&MAINTENANCE	PENKOSE ENTERPRISES	SUPPLY OF MANHOLE COVERS	3,147,696.00
30	17/02/2023	PO000620				
SUB-TOTAL						

(ii) PENDING CHEQUES FOR THE MONTH OF JUNE, 2023			FOLIO	CHEQUE NO.	DETAILS	AMOUNT
S/NO	CHEQUE DATE					
1					CHUNA SACCO SOCIETY LTD	668,761.50
2					CHUNA SACCO SOCIETY LTD	668,761.50
TOTAL						1,337,523.00

(iv) PENDING UNREMITTED SUPPLIERS CHEQUES			FOLIO	CHEQUE NO.	DETAILS	AMOUNT
S/NO	CHEQUE DATE					
1	18/07/2023	304	215	MARAVILLA DEVELOPMENTS LIMITED	27,173.28	
2	18/07/2023	304	216	NEWTON SCIENCE LIMITED	4,127.76	
3	18/07/2023	304	222	AUDITOR GENERAL NATIONAL INDUSTRIAL TRAINING AUTHORITY	495,211.00	
4	18/07/2023	304	224	STATE DEPARTMENT FOR BROADCASTING AND COMMUNICATION	80,575.00	
5	18/07/2023	304	225		180,757.50	

KOITALEEL SAMOEI UNIVERSITY COLLEGE
LIST OF PENDING CREDITORS AS AT 30TH June 2023

6	18/07/2023	305	234	LATASHA PRINTERS LIMITED	23,149.00
7	18/07/2023	305	227	INTERMASS STATIONERS & PRINTERS LIMITED	49,150.00
8	18/07/2023	305	238	HELITZ TECH PARTNERS LIMITED	81,966.00
9	18/07/2023	305	241	PATRACKS SPORTS ENTERPRISES LTD	21,227.60
10	18/07/2023	305	244	SOLOH WORLDWIDE INTER-ENTERPRISES LTD	64,864.80
11	19/07/2023	305	246	EDEN SPRINGS COMPANY LIMITED	137,600.00
12	18/07/2023	305	247	AUDITOR GENERAL	604,789.00
13	07/11/2023	313	350	ICEA LION LIFE ASSURANCE COMPANY LTD	700,291.80
14	07/11/2023	313	349	LAVINGTON SECURITY LIMITED	209,917.00
15	07/11/2023	313	348	BOCHAT CLEANING SERVICES LIMITED	30,072.00
16	07/11/2023	313	347	BRITAM LIFE ASSURANCE CO(K) LTD	49,466.28
SUB-TOTAL					2,760,338.02

(viii) PART TIME LECTURERS BALANCES

S/NO	DATE	SCHOOL	DEPARTMENT	PART TIME LECTURERS	DESCRIPTION	AMOUNT
1	FY 2021/2022	S.O.B	MANAGEMENT SCIENC	PART TIME LECTURERS	PAYMENT FOR PART TIME LECTURERS FOR JANUARY/MAY 2022 SEMESTER II	702,000.00
2	FY 2021/2022	S.O.E	HUMANITIES	PART TIME LECTURERS	PAYMENT FOR PART TIME LECTURERS FOR JANUARY/MAY 2022 SEMESTER II	2,106,000.00
3	FY2022/2023	S.O.B	MANAGEMENT SCIENC	MBA PART TIME LECTURERS	PAYMENT FOR PART TIME LECTURERS FOR MBA STUDENTS SEPTEMBER 2022/JAN 2023 SEMESTER I	1,458,000.00
SUB-TOTAL						4,266,000.00

(ix) UON PROJECT CONSULTANTS

1	ODWALLO, ENG. EVANS GORO					8,000,160.85
TOTAL						8,000,160.85

(vi) KENYA REVENUE AUTHORITY PENDING PAYMENTS

S/NO	DESCRIPTION	AMOUNT
1	OUTSTANDING PAYE	4,547,771.53
2	OUTSTANDING WITHHOLDING TAX	2,846,563.00
3	OUTSTANDING WITHHOLDING VAT TAX	7,465,493.93
SUB-TOTAL		14,859,828.46
GRAND TOTAL		34,371,546.33

Prepared by: CPA, Bruno N Ogama.
 Designation: Accountant Date: 30th June 2024

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEEES BALANCE - STUDENT DEBTORS
FEEES BALANCE FOR MODULE I STUDENTS (WITH BALANCES) AS AT 30-Jun-2023

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Balance	Year	
1	E35/0060/2020	OMWENGA OBED ONDIEKI	31,000.00	12,000.00	19,000.00	2021/2022	1 YR
2	E35/0135/2021	LANGAT BYLON KIMUTAI	31,000.00	4,000.00	27,000.00	2021/2022	1 YR
3	E35/0418/2021	JEROTICH LEDISHA	31,000.00	26,000.00	5,000.00	2021/2022	1 YR
4	E35/0421/2021	LUMUMBA MAKOKHA GEORGE	31,000.00	0	31,000.00	2021/2022	1 YR
5	E35/0454/2021	ROTICH ELKANA KIPKOECH	31,000.00	16,000.00	15,000.00	2021/2022	1 YR
6	E45/0026/2020	ANDIWA SHARON	31,000.00	28,500.00	2,500.00	2021/2022	1 YR
7	E45/0279/2021	NGACHIA MELVIN CHEMNUNG	31,000.00	22,000.00	9,000.00	2021/2022	1 YR
8	E45/0324/2021	GETANGE JUSTINE MITEMA	31,000.00	25,000.00	6,000.00	2021/2022	1 YR
9	E35/0392/2021	RONO BRIAN KIPKOECH	33,500.00	31,000.00	2,500.00	2021/2022	1 YR
10	E35/0245/2021	OMONDI DAVID OOKO	46,000.00	42,000.00	4,000.00	2021/2022	1 YR
11	E45/0281/2021	MOSOP YOELI LOTULIAPUS	46,100.00	28,100.00	18,000.00	2021/2022	1 YR
12	D33/0056/2020	LIKOMBE PRINCE ROBIN	48,500.00	20,000.00	28,500.00	2020/2021	1 YR
13	E35/0268/2021	NYABOKE RUTH OTWORI	50,000.00	24,000.00	26,000.00	2021/2022	1 YR
Total			600,100.00	343,600.00	193,500.00		
25	E45/0293/2021	CHEPNGETICH FAITH NGENO	61,000.00	31,000.00	30,000.00	2021/2022	2 YRS
26	E45/0315/2021	WAMALWA EPHRAHIM SIMIYU	67,000.00	34,000.00	33,000.00	2021/2022	2 YRS
14	E35/0048/2020	ONDIEKI BETHY MAGOMA	55,000.00	51,000.00	4,000.00	2021/2022	2 YRS
15	E35/0050/2020	NTIRRA NASIEKU JANET	55,000.00	28,500.00	26,500.00	2021/2022	2 YRS
16	E35/0068/2020	BIWOTT ABIUD KIPKORIR	55,000.00	41,500.00	13,500.00	2021/2022	2 YRS
17	E35/0105/2020	KIPTOO WESLEY	55,000.00	47,200.00	7,800.00	2021/2022	2 YRS
18	E35/0176/2020	JEPNETICH Jael TIROP	55,000.00	46,500.00	8,500.00	2021/2022	2 YRS
19	E35/0181/2020	MASAI ISAAC KIPROTICH	55,000.00	24,000.00	31,000.00	2021/2022	2 YRS
20	E45/0018/2020	LUMULI WAFULA MOSES	55,000.00	12,000.00	43,000.00	2021/2022	2 YRS
21	E45/0019/2020	MASAI ISAAC KIPROTICH	55,000.00	20,000.00	35,000.00	2021/2022	2 YRS
22	E35/0175/2020	JEPKIRUI JOYLINE	57,500.00	31,020.00	26,480.00	2021/2022	2 YRS
23	E45/0013/2020	KIBET WINNIE JEPKOECH	57,500.00	31,000.00	26,500.00	2021/2022	2 YRS
24	E35/0057/2020	KIPKOECH NAFTALI	59,000.00	40,500.00	18,500.00	2021/2022	2 YRS
27	D33/0075/2020	CHEPKOSGEI SHEILLAH	70,000.00	28,500.00	41,500.00	2021/2022	2 YRS
Total			684,000.00	401,720.00	345,280.00		
28	E35/0032/2019	KIPTOO KENNEDY	98,678.00	81,178.00	17,500.00	2021/2022	3 YRS
29	E35/0005/2019	NGEI WAMBUA	101,174.00	93,685.00	7,489.00	2021/2022	3 YRS
30	E35/0007/2019	MOEGI MORAA MERCY	101,174.00	97,196.00	3,978.00	2021/2022	3 YRS
31	E35/0028/2019	KIPTOO COLLINS	101,174.00	74,700.00	26,474.00	2021/2022	3 YRS
32	E35/0031/2019	KIPLAGAT RONALD	101,174.00	67,674.00	33,500.00	2021/2022	3 YRS
33	E35/0035/2019	KOMEN JEPTOO SHARON	101,174.00	82,678.00	18,496.00	2021/2022	3 YRS
34	E35/0036/2019	KIPKOSGEI NICKSON KIBET	101,174.00	96,700.00	4,474.00	2021/2022	3 YRS
35	E35/0060/2019	KIPKOECH HILLARY	101,174.00	97,200.00	3,974.00	2021/2022	3 YRS
36	E35/0065/2019	ATUTI ARNOLD BOSIRE	101,174.00	100,500.00	674	2021/2022	3 YRS
37	E35/0068/2019	ANYANGO MERCY	101,174.00	97,200.00	3,974.00	2021/2022	3 YRS
38	E35/0078/2019	NAFUNA SYLVIA	101,174.00	97,174.00	4,000.00	2021/2022	3 YRS
39	E35/0011/2019	SIGEI AMOS	103,174.00	83,700.00	19,474.00	2021/2022	3 YRS
40	E35/0027/2019	CHEPCHIRCHIR GETRUDE	103,665.00	103,165.00	500	2021/2022	3 YRS
41	E35/0034/2019	KIMENGICH JEPKOSGEI DOROTHY	103,852.00	97,378.00	6,474.00	2021/2022	3 YRS
42	E35/0063/2019	WANJALA KEVIN	107,864.00	87,380.00	20,484.00	2021/2022	3 YRS
Total			1,528,973.00	1,357,508.00	171,465.00		
GRAND PROGRAMME TOTALS			2,813,073.00	2,102,828.00	710,245.00		

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEES BALANCE - STUDENT DEBTORS
FEES BALANCE FOR MODULE II STUDENTS (WITH BALANCES) AS AT 30-Jun-2022

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Balance	Year	
16	E35/0196/2020	KIPCHUMBA BRIAN	82,100.00	61,000.00	21,100.00	2020/2021	1 YR
25	D33/0449/2021	KEMBOI LENA CHEMUTAI	85,000.00	10,000.00	75,000.00	2021/2022	1 YR
26	D33/0455/2021	KIPYESANG ROSE CHEMUTAI	85,000.00	80,000.00	5,000.00	2021/2022	1 YR
42	D61/0057/2021	SONGOK LILIAN CHEPKOECH	100,000.00	95,000.00	5,000.00	2021/2022	1 YR
43	D61/0058/2021	LELEI EZEKIEL KIPKORIR	100,000.00	0	100,000.00	2021/2022	1 YR
44	D61/0060/2021	GITARI JACINTA WANGARI	100,000.00	49,000.00	51,000.00	2021/2022	1 YR
46	E35/0336/2021	CHEPKEMBOI CECILIA	139,700.00	54,100.00	85,600.00	2021/2022	1 YR
19	E55/0028/2020	KEMEI NAOMY JERONO	156,000.00	17,050.00	138,950.00	2020/2021	1 YR
20	E55/0031/2020	KIPKEMBOI DISMAS	156,000.00	5,000.00	151,000.00	2020/2021	1 YR
21	E55/0036/2020	SIMIYU WALTER WAFULA	156,000.00	130,005.00	25,995.00	2020/2021	1 YR
22	E55/0038/2020	SAINA K SOLOMON	156,000.00	20,000.00	136,000.00	2020/2021	1 YR
23	E55/0039/2020	KORIR KENNEDY KIPCHIRCHIR	156,000.00	108,000.00	48,000.00	2020/2021	1 YR
47	E55/0029/2020	MOSBEI ELIUD KIPKORIR	156,000.00	64,000.00	92,000.00	2021/2022	1 YR
48	E55/0043/2021	JEPLETING STELLAH	156,000.00	60,000.00	96,000.00	2021/2022	1 YR
49	E55/0046/2021	JEPCHIRCHIR GILLIAN	156,000.00	82,100.00	73,900.00	2021/2022	1 YR
50	E55/0048/2021	KIPKEMBOI COSMAS	156,000.00	45,000.00	111,000.00	2021/2022	1 YR
51	E55/0052/2021	KURGAT SHARON CHELIMO	156,000.00	67,000.00	89,000.00	2021/2022	1 YR
37	D61/0042/2020	CHEPKIRUI ABISHAG	182,000.00	101,050.00	80,950.00	2021/2022	1 YR
38	D61/0044/2021	CHEBII RUTH JEROTICH	182,000.00	71,000.00	111,000.00	2021/2022	1 YR
39	D61/0047/2021	MMALANGE KELVIN ANTONY	182,000.00	65,000.00	117,000.00	2021/2022	1 YR
40	D61/0049/2021	TOO CHARLES KIPKEMBOI	182,000.00	20,000.00	162,000.00	2021/2022	1 YR
41	D61/0051/2021	KIYENY ELKANA KIPYEGO	182,000.00	70,000.00	112,000.00	2021/2022	1 YR
Total			3,161,800.00	1,274,305.00	1,887,495.00		

1	D33/0080/2020	SANG REUBEN	232,500.00	35,000.00	197,500.00	2019/2020	2 YRS
2	D33/0079/2020	CHEBET MILLICENT	232,500.00	107,000.00	125,500.00	2020/2021	2 YRS
17	E55/0023/2020	MUGE KIPTOO LINUS	238,000.00	208,050.00	29,950.00	2020/2021	2 YRS
18	E55/0026/2020	SIELE CHEPKOSGEI OLIVIAH	238,000.00	58,500.00	179,500.00	2020/2021	2 YRS
45	E35/0197/2020	SHILLAH MELINDA	252,800.00	84,500.00	168,300.00	2021/2022	2 YRS
12	D61/0011/2020	TOO KIPKEMBOI SAMSON	277,000.00	242,000.00	35,000.00	2020/2021	2 YRS
27	D61/0001/2020	KIPKEMEI DENNIS	277,000.00	10,000.00	267,000.00	2021/2022	2 YRS
28	D61/0002/2020	SERGON JEROTICH NANCY	277,000.00	216,000.00	61,000.00	2021/2022	2 YRS
30	D61/0004/2020	LANGAT CHEMUTAI MERCY	277,000.00	275,000.00	2,000.00	2021/2022	2 YRS
31	D61/0005/2020	KOECH CHERUTO DIANA	277,000.00	175,000.00	102,000.00	2021/2022	2 YRS
32	D61/0007/2020	SANG KIPKEMBOI JOHN	277,000.00	187,500.00	89,500.00	2021/2022	2 YRS
33	D61/0008/2020	MAGUT CHEPOTIP VIVIAN	277,000.00	135,100.00	141,900.00	2021/2022	2 YRS
34	D61/0010/2020	SAMOEI KIPYEGO SAMUEL	277,000.00	230,050.00	46,950.00	2021/2022	2 YRS
35	D61/0021/2020	CHELIMO VIOLA	277,000.00	229,700.00	47,300.00	2021/2022	2 YRS
36	D61/0027/2020	KOGEI KIMURGOR WILLINGTON	277,000.00	240,000.00	37,000.00	2021/2022	2 YRS
Total			3,963,800.00	2,433,400.00	1,530,400.00		

4	D61/0002/2019	JEBWAMBOK JACKLINE	277,000.00	90,000.00	187,000.00	2020/2021	3 YRS
5	D61/0004/2019	KEIYO JOAN	277,000.00	170,000.00	107,000.00	2020/2021	3 YRS
6	D61/0005/2019	KIRUI JUSTUS KIPKOGEI	277,000.00	190,000.00	87,000.00	2020/2021	3 YRS
7	D61/0006/2019	MARU JAMIN KIPLAGAT	277,000.00	50,000.00	227,000.00	2020/2021	3 YRS
8	D61/0007/2019	SUGUT BOAZ KIPLIMO	277,000.00	200,000.00	77,000.00	2020/2021	3 YRS
9	D61/0008/2019	SAMOEI EMMY JEBUNGEI	277,000.00	240,000.00	37,000.00	2020/2021	3 YRS
10	D61/0010/2019	RONO NELLY	277,000.00	45,000.00	232,000.00	2020/2021	3 YRS
11	D61/0011/2019	SIRMA EVANS KIPLIMO	277,000.00	50,000.00	227,000.00	2020/2021	3 YRS
13	D61/0015/2019	CHERUIYOT DANIEL	277,000.00	80,000.00	197,000.00	2020/2021	3 YRS
14	D61/0016/2019	BOR EZEKIEL	277,000.00	50,000.00	227,000.00	2020/2021	3 YRS
15	D61/0017/2019	NETTICH WILSON KIPTANUI	277,000.00	10,000.00	267,000.00	2020/2021	3 YRS
29	D61/0003/2019	SEREM GRACE CHEROTICH	277,000.00	205,000.00	72,000.00	2021/2022	3 YRS
3	D61/0001/2019	KIRUI SHADRACK	377,000.00	120,000.00	257,000.00	2020/2021	3 YRS
24	D33/0089/2019	SINGOEI WILSON KIPKOSGEI	447,500.00	410,500.00	37,000.00	2021/2022	3 YRS
Total			4,148,500.00	1,910,500.00	2,238,000.00		

GRAND PROGRAMME TOTALS			11,274,100.00	5,618,205.00	5,655,895.00		
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Particulars	MODULE I	MODULE II	Total	%
1 yr	193,500		1,887,495	33%
1Yr - 2Yrs	345,280		1,530,400	29%
2Yr -3Yrs	171,465		2,238,000	38%
Over 3Yrs	-		-	0%
Total	710,245		5,655,895	100%

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEES PREPAYMENTS FOR MODULE I STUDENTS AS AT 30-JUN-2023
FEES PREPAYMENTS

Degree Programme: ALL PROGRAMMES							Outstanding
No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Period
			0	101,500.00	101,500.00	2022/2023	1YR
			0	31,000.00	31,000.00	2022/2023	1YR
1	D61/0061/2022	LIMO ELLY KIPKEMBOI	0	31,000.00	31,000.00	2022/2023	1YR
2	E35/0153/2022	SANGA JEBITOK WINNY	5,500.00	33,750.00	28,250.00	2022/2023	1YR
3	D33/0457/2021	EGESA CLINTON BRIAN	16,100.00	28,100.00	12,000.00	2021/2022	1YR
4	E45/0281/2021	MOSOP YOELI LOTULIAPUS	20,000.00	32,000.00	12,000.00	2022/2023	1YR
5	E35/0268/2021	NYABOKE RUTH OTWORU	31,000.00	38,000.00	7,000.00	2021/2022	1YR
6	E45/0021/2020	WAFULA CHARLES WANYONY	31,000.00	37,000.00	6,000.00	2021/2022	1YR
7	E45/0275/2021	SAILINY NDIWA FRED	31,000.00	49,000.00	18,000.00	2022/2023	1YR
8	D33/0033/2022	KIRWA KELVIN CHERUIYOT	31,000.00	35,000.00	4,000.00	2022/2023	1YR
9	D33/0049/2022	OJWANG HENRY OUMA	31,000.00	34,000.00	3,000.00	2022/2023	1YR
10	D33/0052/2022	KIPKOECH KEVIN	31,000.00	41,000.00	10,000.00	2022/2023	1YR
11	D33/0461/2022	KIBET PURITY CHEPKORIR	31,000.00	37,000.00	6,000.00	2022/2023	1YR
12	D33/0481/2022	CHERUTO BRENDA	31,000.00	37,000.00	6,000.00	2022/2023	1YR
13	E35/0058/2022	WACHIRA ALEX BUNDI	31,000.00	35,000.00	4,000.00	2022/2023	1YR
14	E35/0074/2022	WANJA WEDDY	31,000.00	47,000.00	16,000.00	2022/2023	1YR
15	E35/0100/2022	BARNO VALENTINE JEPKIRUI	31,000.00	39,000.00	8,000.00	2022/2023	1YR
16	E35/0109/2022	CHEPKIRUI SHARON	31,000.00	40,500.00	9,500.00	2022/2023	1YR
17	E35/0112/2022	KIPKOECH COLLINS ROTICH	31,000.00	44,000.00	13,000.00	2022/2023	1YR
18	E35/0114/2022	CHEPKOECH SHARON	31,000.00	36,000.00	5,000.00	2022/2023	1YR
19	E35/0116/2022	CHEPKEMOI ABIGAEL	31,000.00	34,000.00	3,000.00	2022/2023	1YR
20	E35/0121/2022	CHEPNGETICH SHARON	31,000.00	36,000.00	5,000.00	2022/2023	1YR
21	E35/0124/2022	CHEBET MOURRINE	31,000.00	40,500.00	9,500.00	2022/2023	1YR
22	E35/0126/2022	KOECH SILAS KIPLANGAT	31,000.00	36,000.00	5,000.00	2022/2023	1YR
23	E35/0138/2022	CHELANGAT JEDIDA	31,000.00	36,000.00	10,000.00	2022/2023	1YR
24	E35/0145/2022	BONDET EDINAH DEMOI	31,000.00	41,000.00	10,000.00	2022/2023	1YR
25	E35/0148/2022	JELAGAT RUTH	31,000.00	70,000.00	39,000.00	2022/2023	1YR
26	E35/0149/2022	JEPKOECH ANNE	31,000.00	64,000.00	33,000.00	2022/2023	1YR
27	E35/0152/2022	CHEPKOSGEI BRENDA	31,000.00	43,000.00	12,000.00	2022/2023	1YR
28	E35/0160/2021	KIBET GIDEON	31,000.00	47,000.00	16,000.00	2022/2023	1YR
29	E35/0166/2022	KIMUTAI BETWEL	31,000.00	41,000.00	10,000.00	2022/2023	1YR
30	E35/0171/2022	TUWEI CHERONO ZAIDA	31,000.00	41,000.00	10,000.00	2022/2023	1YR
31	E35/0180/2022	KIPNETICH EMMANUEL	31,000.00	41,000.00	10,000.00	2022/2023	1YR
32	E35/0182/2022	KIPKURUI DERRICK	31,000.00	41,000.00	10,000.00	2022/2023	1YR
33	E35/0183/2022	KIRUI DOMINIC KIPKORIR	31,000.00	41,000.00	6,000.00	2022/2023	1YR
34	E35/0185/2022	KIPKOECH RONALD CHERUIYOT	31,000.00	37,000.00	4,000.00	2022/2023	1YR
35	E35/0192/2022	CHEPKOECH LINDA	31,000.00	35,000.00	8,000.00	2022/2023	1YR
36	E35/0193/2021	CHEPTOO NAUM	31,000.00	39,000.00	12,730.00	2022/2023	1YR
37	E35/0200/2022	CHELANGAT PURITY	31,000.00	43,730.00	12,000.00	2022/2023	1YR
38	E35/0204/2022	CHELANGAT SHANICE	31,000.00	43,000.00	14,000.00	2022/2023	1YR
39	E35/0206/2022	LANGAT DOMINIC KIPNETICH	31,000.00	45,000.00	9,500.00	2022/2023	1YR
40	E35/0218/2022	CHERUYIOT ALLAN	31,000.00	40,500.00	10,000.00	2022/2023	1YR
41	E35/0219/2022	JEMUTAI SERAPHIA	31,000.00	41,000.00	10,000.00	2022/2023	1YR
42	E35/0222/2022	JEPCHIRCHIR BRENDER	31,000.00	41,000.00	18,000.00	2022/2023	1YR
43	E35/0229/2022	KIMUTAI TIMOTHY	31,000.00	49,000.00	1,000.00	2022/2023	1YR
44	E35/0235/2022	CHEPNGETICH DIANA	31,000.00	32,000.00	1,000.00	2022/2023	1YR
45	E35/0238/2022	CHEPKEMBOI JACKLINE	31,000.00	41,000.00	10,000.00	2022/2023	1YR
46	E35/0240/2022	KIPRONO ALBERT	31,000.00	39,000.00	8,000.00	2022/2023	1YR
47	E35/0243/2022	KIPKEMBOI ELVIS	31,000.00	41,000.00	10,000.00	2022/2023	1YR
48	E35/0252/2021	BOSIRE YVONNE KEMUNTO	31,000.00	39,000.00	8,000.00	2022/2023	1YR
49	E35/0258/2022	KIPTONUI NANCY JEBOR	31,000.00	39,000.00	6,000.00	2022/2023	1YR
50	E35/0261/2022	KIROR FRANCIS KIBIWOT	31,000.00	37,000.00	2,750.00	2022/2023	1YR
51	E35/0292/2022	RAMADHAN REHEMA ZWABR	31,000.00	33,750.00	50	2022/2023	1YR
52	E35/0298/2022	WAFULA NANJALA MILLY	31,000.00	31,050.00	10,000.00	2022/2023	1YR
53	E35/0303/2022	MOME MILCENT CHEMTAI	31,000.00	41,000.00	8,000.00	2022/2023	1YR
54	E35/0305/2022	SOITA BRAILLER NELIMA	31,000.00	39,000.00	5,000.00	2022/2023	1YR
55	E35/0309/2022	KORIR KIPROTICH AMOS	31,000.00	36,000.00	7,000.00	2022/2023	1YR
56	E35/0340/2022	MAKORI SCHOLARSTICA KERU	31,000.00	38,000.00	7,000.00	2022/2023	1YR
57	E35/0349/2022	BAGITI KABELA BONARERI	31,000.00	38,000.00	8,000.00	2022/2023	1YR
58	E35/0350/2022	NYAIRA OMWAMBA BOAZ	31,000.00	39,000.00	13,000.00	2022/2023	1YR
59	E35/0354/2022	MACHUKI JACINTA OSEBE	31,000.00	44,000.00	8,500.00	2022/2023	1YR
60	E35/0361/2022	ONDUKO SHEM NYAIRO	31,000.00	39,500.00	8,000.00	2022/2023	1YR
61	E35/0364/2022	OYUGI MAURINE AKINYI	31,000.00	39,000.00	8,000.00	2022/2023	1YR
62	E35/0365/2022	MATARA REBECCA MORAA	31,000.00	39,000.00	8,000.00	2022/2023	1YR
63	E35/0372/2022	MOEGI VALILIAN MOKEIRA	31,000.00	39,000.00	20,000.00	2022/2023	1YR
64	E35/0379/2022	JOWI IVONNE ATIENO	31,000.00	51,000.00	6,000.00	2022/2023	1YR
65	E35/0436/2022	CHEROP DEBORA	31,000.00	37,000.00	6,000.00	2022/2023	1YR
66	E35/0438/2022	NYANGAU EDINAH MORAA	31,000.00	51,000.00	20,000.00	2022/2023	1YR
67	E35/0442/2022	JEPKOGEI NANCY	31,000.00	35,000.00	4,000.00	2022/2023	1YR
68	E35/0451/2022	AWINJA GLADYS	31,000.00	38,500.00	7,500.00	2022/2023	1YR
69	E35/0452/2022	JELAGAT JOYCELINE	31,000.00	60,750.00	29,750.00	2022/2023	1YR
70	E35/0456/2021	JEBET NANCY	31,000.00	48,692.00	17,692.00	2022/2023	1YR
71	E35/0459/2022	KIPROTICH DISMAS	31,000.00	41,000.00	10,000.00	2022/2023	1YR
72	E35/0468/2022	CHEMUTAI SHARON	31,000.00	41,000.00	10,000.00	2022/2023	1YR
73	E35/0471/2022	BET EMMANUEL KIPNGENO	31,000.00	37,000.00	6,000.00	2022/2023	1YR
74	E35/0473/2022	NYAMBANE VERA KEMUNTO	33,500.00	42,500.00	9,000.00	2021/2022	1YR
75	E45/0272/2021	NGIGI PAUL	33,500.00	41,500.00	8,000.00	2021/2022	1YR
76	E45/0284/2021	CHEBET MERCY	33,500.00	41,500.00	8,000.00	2021/2022	1YR
77	E45/0292/2021	KIPKORIR VICTOR KOECH	33,500.00	41,500.00	8,000.00	2021/2022	1YR
78	E45/0308/2021	NAIBEI ERICK KIPTANUI	33,500.00	43,500.00	10,000.00	2022/2023	1YR
79	E35/0094/2022	JEPKOECH SYDNEY					

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEE PREPAYMENTNS FOR MODULE I STUDENTS AS AT 30-Jun-2023
FEE PREPAYMENTNS

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Outstanding Period
80	E35/0188/2022	KIPCHIRCHIR KIRU JAFFESON	33,500.00	38,500.00	5,000.00	2022/2023	1YR
81	E35/0456/2022	JEMUTAI TAMAR	33,500.00	43,500.00	10,000.00	2022/2023	1YR
82	E35/0075/2022	MURIIRA PERPETUAL MAKEN	33,730.00	38,730.00	5,000.00	2022/2023	1YR
83	E35/0140/2022	CHEPNGENO DIANA	33,730.00	39,230.00	5,500.00	2022/2023	1 YR
84	E35/0293/2022	SHIUNDU MIRIAM NAFUNA	33,730.00	41,730.00	8,000.00	2022/2023	1 YR
85	E35/0343/2022	GECHEO KWAMBOKA CHRIST	33,730.00	40,730.00	7,000.00	2022/2023	1YR
86	E35/0467/2022	KIPKEBUT PURITY JEPSENGON	33,730.00	43,730.00	10,000.00	2022/2023	1YR
87	D33/0458/2021	MACHARIA WANJIRU NANCY	33,750.00	33,830.00	80	2022/2023	1YR
88	E35/0090/2022	CHUMBA VIOLA JERONO	33,750.00	34,000.00	250	2022/2023	1 YR
89	E35/0122/2022	KOECH KIPNETICH ELISHA	33,750.00	33,830.00	80	2022/2023	1YR
90	E35/0207/2022	CHEPTOO SHARON	33,750.00	43,750.00	10,000.00	2022/2023	1YR
91	E35/0211/2022	CHEPTOO SHARON	33,750.00	43,800.00	10,050.00	2022/2023	1YR
92	E35/0211/2022	JEBICHII CYNTHIA	33,750.00	43,800.00	10,050.00	2022/2023	1YR
93	E35/0244/2022	OKUTOYI DEBORAH NGUSI	33,750.00	36,460.00	2,710.00	2022/2023	1YR
94	E35/0282/2022	KIMENGICH JEPKOSGEI PRISC	33,750.00	33,800.00	50	2022/2023	1 YR
95	E35/0282/2022	KIMENGICH JEPKOSGEI PRISC	33,750.00	39,750.00	6,000.00	2022/2023	1 YR
96	E35/0315/2022	MASINDE DAWIN IAN	33,750.00	38,750.00	5,000.00	2022/2023	1YR
97	E35/0322/2022	OMBATI ENOCK	33,750.00	38,750.00	5,000.00	2022/2023	1YR
98	E35/0331/2022	KISALAGO ELVIS	33,750.00	41,750.00	8,000.00	2022/2023	1YR
99	E35/0336/2022	MUNALA NDANYI BRIANOPE	33,750.00	39,750.00	6,000.00	2022/2023	1YR
100	E35/0336/2022	MUNALA NDANYI BRIANOPE	33,750.00	33,800.00	50	2022/2023	1 YR
101	E35/0370/2022	SEDA MELLYNE ATIENO	33,750.00	33,800.00	50	2022/2023	1 YR
102	E35/0370/2022	SEDA MELLYNE ATIENO	33,750.00	43,500.00	9,750.00	2022/2023	1 YR
103	E35/0373/2022	MOCHACHE FLORENCE MORA	33,750.00	43,500.00	12,000.00	2022/2023	1 YR
104	E35/0462/2022	KORIR JEBET MERCY	33,750.00	45,750.00	12,000.00	2022/2023	1 YR
105	D33/0067/2021	OMAE GEORGE NYABAO	36,000.00	40,000.00	4,000.00	2021/2022	1YR
106	E35/0255/2022	TANUJ ABIGAEEL JEROTICH	36,250.00	45,500.00	9,250.00	2022/2023	1YR
107	E35/0255/2022	TANUJ ABIGAEEL JEROTICH	36,250.00	45,500.00	9,250.00	2022/2023	1YR
108	E35/0073/2022	KINYUA VARALY NJERI	36,450.00	36,500.00	50	2022/2023	1 YR
109	E35/0254/2022	CHEPSENGON JEBET SHARON	36,460.00	44,460.00	8,000.00	2022/2023	1YR
110	E35/0445/2022	NYABARO DORCAS	36,480.00	55,730.00	19,250.00	2022/2023	1YR
111	D33/0482/2022	LEPILAL JANET NTUNA	36,500.00	46,500.00	10,000.00	2022/2023	1YR
112	E35/0076/2022	GITONGA JONATHAN THURAN	36,500.00	41,500.00	5,000.00	2022/2023	1YR
113	E35/0084/2022	ASIBITAR RUTH	36,500.00	48,750.00	12,250.00	2022/2023	1 YR
114	E35/0086/2022	MOKORO JOAN NYANSIABOK	36,500.00	40,500.00	4,000.00	2022/2023	1 YR
115	E35/0087/2022	CHEROTICH ZENNAH MUTHO	36,500.00	40,000.00	3,500.00	2022/2023	1YR
116	E35/0091/2022	JEPKEMEI ABIGAEEL	36,500.00	36,510.00	10	2022/2023	1YR
117	E35/0095/2022	NJOJU GIDEON KURIA	36,500.00	46,500.00	10,000.00	2022/2023	1YR
118	E35/0101/2022	KIPKOGEI BRENDA JERONO	36,500.00	46,500.00	10,000.00	2022/2023	1 YR
119	E35/0118/2022	CHEPKOECH CAROLINE	36,500.00	48,500.00	12,000.00	2022/2023	1YR
120	E35/0120/2022	CHEBET MERCY	36,500.00	47,750.00	11,250.00	2022/2023	1YR
121	E35/0130/2022	KIPKORIR ENOCK	36,500.00	44,500.00	8,000.00	2022/2023	1YR
122	E35/0131/2022	CHELANGAT MERCY	36,500.00	41,500.00	5,000.00	2022/2023	1YR
123	E35/0176/2022	KIMANI RAYMOND WACHIRA	36,500.00	43,400.00	6,900.00	2022/2023	1 YR
124	E35/0177/2022	ONDIMU HARUN MOGENI	36,500.00	60,500.00	24,000.00	2022/2023	1 YR
125	E35/0178/2022	KURGAT VALARY JEROTICH	36,500.00	44,500.00	8,000.00	2022/2023	1YR
126	E35/0197/2022	CHEPKIRUI DAISY	36,500.00	37,000.00	500	2022/2023	1YR
127	E35/0198/2022	CHEPTOO FAITH	36,500.00	36,560.00	60	2022/2023	1YR
128	E35/0215/2022	CHEPTOO FAITH	36,500.00	43,000.00	6,500.00	2022/2023	1YR
129	E35/0217/2022	KIMELI MOSES KIPKORIR	36,500.00	48,750.00	12,250.00	2022/2023	1 YR
130	E35/0225/2022	KIPRUTO WYCLIFE	36,500.00	55,750.00	19,250.00	2022/2023	1YR
131	E35/0257/2022	SANG JEPCHIRCHIR SHEILLAH	36,500.00	51,000.00	14,500.00	2022/2023	1YR
132	E35/0260/2022	CHEPKONGA MELVIN JEPTUI	36,500.00	46,500.00	10,000.00	2022/2023	1YR
133	E35/0280/2022	KIMELI DORCAS JELAGAT	36,500.00	42,560.00	6,060.00	2022/2023	1 YR
134	E35/0290/2022	KIMUTAI KIBET COLLINS	36,500.00	48,750.00	12,250.00	2022/2023	1 YR
135	E35/0297/2022	WAKWEIKA OLIVER NYONGES	36,500.00	59,000.00	22,500.00	2022/2023	1YR
136	E35/0319/2022	TARUS LAWRENCE	36,500.00	39,700.00	3,200.00	2022/2023	1YR
137	E35/0323/2022	MUGE AMON KIPRONO	36,500.00	36,580.00	80	2022/2023	1YR
138	E35/0327/2022	ONDARA DIANA MATURU	36,500.00	37,750.00	1,250.00	2022/2023	1 YR
139	E35/0335/2022	KALENYA VALLARY	36,500.00	36,900.00	400	2022/2023	1YR
140	E35/0338/2022	OTIENO SAMUEL OWINO	36,500.00	36,560.00	60	2022/2023	1YR
141	E35/0351/2022	NYACHAKI AGNES MORAA	36,500.00	46,480.00	9,980.00	2022/2023	1YR
142	E35/0352/2022	RONOH ELISHA KIPKIRUI	36,500.00	45,730.00	9,230.00	2022/2023	1YR
143	E35/0355/2022	OMBOSA DIANA KEMUNTO	36,500.00	46,500.00	10,000.00	2022/2023	1 YR
144	E35/0357/2022	ONDIEKI MAKIYA SINCLAIR	36,500.00	36,550.00	50	2022/2023	1 YR
145	E35/0358/2022	MAINGA CAROLINE KEMUNTO	36,500.00	39,000.00	2,500.00	2022/2023	1YR
146	E35/0380/2022	BLAIRE TONNY	36,500.00	37,460.00	960	2022/2023	1YR
147	E35/0381/2022	AKUMU SONIA OLOO	36,500.00	36,750.00	250	2022/2023	1YR
148	E35/0382/2022	GUYA MICHAEL AMWAYI	36,500.00	43,730.00	7,230.00	2022/2023	1 YR
149	E35/0411/2021	CHEROTICH CHARITY	36,500.00	36,580.00	80	2022/2023	1 YR
150	E35/0427/2022	MWAMBUKIRI KINGSLIVE	36,500.00	37,480.00	980	2022/2023	1YR
151	E35/0437/2022	KEMBOI EMMANUEL KIPNGEN	36,500.00	41,500.00	5,000.00	2022/2023	1YR
152	E35/0446/2022	LOSIEKU MIKE	36,500.00	40,750.00	4,250.00	2022/2023	1YR
153	E35/0458/2022	CHELANGAT EMMACULATE	36,500.00	46,500.00	10,000.00	2022/2023	1 YR
154	E35/0480/2022	OTENYO VICTOR TONE	36,500.00	38,500.00	2,000.00	2022/2023	1 YR
155	E35/0168/2022	JEPKOGEI DAMARIS	36,550.00	36,600.00	50	2022/2023	1YR
156	E35/0376/2022	ONYANCHA DANIEL MONGAR	37,350.00	45,350.00	8,000.00	2022/2023	1YR
157	E35/0431/2022	ELIJAH MAKORI KEVIN	37,500.00	45,500.00	8,000.00	2022/2023	1YR
158	E35/0144/2020	ONTIRI MONARI JOSEPHAT	45,000.00	65,000.00	20,000.00	2022/2023	1YR
159	E35/0247/2021	KASEMBELI BENJAMIN ISAAC	122,300.00	134,300.00	12,000.00	2022/2023	1 YR
Total			5,122,590.00	6,548,212.00	1,425,622.00		
155	E35/0190/2020	KIPKURUI BENARD	55,000.00	56,500.00	1,500.00	2022/2023	2 YR
156	D33/0067/2020	KERUBO DAMARIS KIBAGEND	57,000.00	65,000.00	8,000.00	2020/2021	2 YR

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEES PREPAYMETNTS FOR MODULE I STUDENTS AS AT 30-Jun-2023
FEES PREPAYMETNTS

Degree Programme: ALL PROGRAMMES							Outstanding Period
No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Outstanding Period
157	D33/0010/2021	GONDA KENNEDY JANA	57,500.00	61,000.00	3,500.00	2022/2023	2YR
158	D33/0022/2021	MURIMI CHALINE NYAGUTHII	57,500.00	68,500.00	11,000.00	2022/2023	2 YR
159	D33/0047/2021	KIPROTICH GIDEON	57,500.00	71,000.00	13,500.00	2022/2023	2 YR
160	D33/0058/2021	BETT EDEMON KIPROTICH	57,500.00	58,000.00	500	2022/2023	2YR
161	D33/0063/2021	SIFUNA SHEILA NABWILE	57,500.00	69,500.00	12,000.00	2022/2023	2 YR
162	D33/0082/2020	ANDIWA SHARON	57,500.00	61,000.00	3,500.00	2022/2023	2YR
163	D33/0389/2021	RUTTO EZRA KEMBOI	57,500.00	57,800.00	300	2022/2023	2 YR
164	E35/0053/2021	KIPROP DOMINIC	57,500.00	68,000.00	10,500.00	2022/2023	2 YR
165	E35/0074/2021	OROCHE BRANDY KERUBO	57,500.00	78,500.00	21,000.00	2022/2023	2 YR
166	E35/0078/2021	CHEROTICH NAOMY	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
167	E35/0079/2021	MUSYOKA LUISE	57,500.00	62,000.00	4,500.00	2022/2023	2YR
168	E35/0080/2021	NGANU JAMES MUNYWA	57,500.00	61,000.00	3,500.00	2022/2023	2 YR
169	E35/0091/2021	AUKA FREDRICK OTIENO	57,500.00	106,500.00	49,000.00	2022/2023	2 YR
170	E35/0093/2020	POWON PIUS DOMONGOLE	57,500.00	67,500.00	10,000.00	2022/2023	2YR
171	E35/0098/2021	JEBICHII DAISY	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
172	E35/0104/2021	JEPKOSGEI CARYCE	57,500.00	58,300.00	800	2022/2023	2 YR
173	E35/0108/2021	KIPKOECH ANDERS	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
174	E35/0109/2021	KIPKORIR GIDION KOECH	57,500.00	80,000.00	22,500.00	2022/2023	2YR
175	E35/0110/2021	MUTAI ALFRED KIPKIRUI	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
176	E35/0112/2021	KIPKURUI ROBERT LANGAT	57,500.00	65,500.00	8,000.00	2022/2023	2YR
177	E35/0113/2021	CHEPKORIR NAOMY	57,500.00	79,500.00	22,000.00	2022/2023	2YR
178	E35/0114/2021	CHEPNGETICH ABIGAEL	57,500.00	70,500.00	13,000.00	2022/2023	2 YR
179	E35/0117/2021	KIPKORIR HASSAN	57,500.00	70,500.00	13,000.00	2022/2023	2YR
180	E35/0122/2021	KOECH HEZRON KIPTOO	57,500.00	61,500.00	4,000.00	2022/2023	2YR
181	E35/0123/2021	KIPLAGAT GODIUS	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
182	E35/0125/2021	KIPKOECH SETH	57,500.00	65,000.00	7,500.00	2022/2023	2YR
183	E35/0131/2021	KIPCHUMBA BRIAN KIPLAGAT	57,500.00	67,500.00	10,000.00	2022/2023	2YR
184	E35/0133/2021	CHESUT FRIDA JELAGAT	57,500.00	72,000.00	14,500.00	2022/2023	2 YR
185	E35/0134/2021	KIPTUM JELAGAT DAISY	57,500.00	65,500.00	8,000.00	2022/2023	2YR
186	E35/0140/2020	SANG WINCER KIPTOO	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
187	E35/0141/2021	PERUTO REIGHNER	57,500.00	68,800.00	11,300.00	2022/2023	2 YR
188	E35/0142/2021	KIREBEN EMMANUEL KIBIWO	57,500.00	79,500.00	22,000.00	2022/2023	2YR
189	E35/0143/2021	ROP EMMANUEL KIPLIMO	57,500.00	69,500.00	12,000.00	2022/2023	2 YR
190	E35/0144/2021	KURGAT JERUTO RACHEL	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
191	E35/0146/2021	KIPLIMO MILTON	57,500.00	82,100.00	24,600.00	2022/2023	2 YR
192	E35/0147/2021	JEPKOSGEI RHODA	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
193	E35/0149/2021	CHERUIYOT FRANKLINE KIPKO	57,500.00	72,000.00	14,500.00	2022/2023	2 YR
194	E35/0155/2021	KIPLANGAT ISAAC	57,500.00	61,500.00	4,000.00	2022/2023	2YR
195	E35/0157/2021	LANGAT GIDEON KIPTOO	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
196	E35/0161/2021	KORIR DANCAN KIPNGETICH	57,500.00	71,500.00	14,000.00	2022/2023	2 YR
197	E35/0164/2021	CHEPNGENO EUNICE	57,500.00	62,000.00	4,500.00	2022/2023	2 YR
198	E35/0167/2021	CHEPNGETICH CLEMENS	57,500.00	65,000.00	7,500.00	2022/2023	2YR
199	E35/0169/2021	CHEBET MERCY	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
200	E35/0172/2021	KIPROP BRANDON	57,500.00	66,000.00	8,500.00	2022/2023	2YR
201	E35/0179/2021	KIPKIRUI EVANS	57,500.00	65,500.00	8,000.00	2022/2023	2YR
202	E35/0180/2020	JEROP IRENE	57,500.00	65,500.00	23,500.00	2022/2023	2 YR
203	E35/0180/2021	KIPNGENO GILBERT KEINO	57,500.00	81,000.00	18,000.00	2022/2023	2 YR
204	E35/0181/2021	JELAGAT ELSIE	57,500.00	75,500.00	13,000.00	2022/2023	2YR
205	E35/0183/2021	JEPKOGEI ATHANASIA	57,500.00	70,500.00	12,000.00	2022/2023	2 YR
206	E35/0186/2021	KIRWA LEVY KIPROTICH	57,500.00	69,500.00	12,000.00	2022/2023	2 YR
207	E35/0188/2021	JEPTOO SHEILA	57,500.00	61,500.00	24,500.00	2022/2023	2YR
208	E35/0190/2021	KIPROP FRANKLINE	57,500.00	82,000.00	4,000.00	2022/2023	2 YR
209	E35/0192/2021	KIPCHUMBA ABEL	57,500.00	61,500.00	22,000.00	2022/2023	2 YR
210	E35/0195/2021	KIPLETING BRIANADAMS	57,500.00	79,500.00	13,500.00	2022/2023	2 YR
211	E35/0198/2021	KOSKE COLLINS KIPROTICH	57,500.00	71,000.00	24,500.00	2022/2023	2 YR
212	E35/0199/2021	CHEPKIRUI SHEILA	57,500.00	82,000.00	9,000.00	2022/2023	2 YR
213	E35/0200/2021	KONG WINNIE JEROP	57,500.00	66,500.00	33,500.00	2022/2023	2 YR
214	E35/0204/2021	JEMUTAI ORPHA	57,500.00	91,000.00	18,000.00	2022/2023	2 YR
215	E35/0206/2021	BOWEN VICTOR KIBIWOT	57,500.00	75,500.00	12,000.00	2022/2023	2 YR
216	E35/0211/2021	NDIWA BRIAN KHASABULI	57,500.00	69,500.00	29,500.00	2022/2023	2 YR
217	E35/0212/2021	KEMEJ JANET JEROP	57,500.00	87,000.00	12,000.00	2022/2023	2YR
218	E35/0220/2021	KIPROP JEBET FAITH	57,500.00	69,510.00	12,010.00	2022/2023	2 YR
219	E35/0225/2021	KOSGEI MAURINE JEPKORIR	57,500.00	65,500.00	8,000.00	2022/2023	2YR
220	E35/0231/2021	NYANDORO MOSE PATROBA	57,500.00	68,500.00	11,000.00	2022/2023	2 YR
221	E35/0237/2021	MUDAKI DAVID	57,500.00	58,000.00	500	2022/2023	2 YR
222	E35/0240/2021	OKOLE JULIUS KOMBO	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
223	E35/0250/2021	ONGERI VALERIE MORAA	57,500.00	77,500.00	20,000.00	2022/2023	2 YR
224	E35/0251/2021	OBIRI JUSTIN OMOISA	57,500.00	85,500.00	28,000.00	2022/2023	2 YR
225	E35/0254/2021	MORARA DEBORAH KEMUNT	57,500.00	73,500.00	16,000.00	2022/2023	2YR
226	E35/0265/2021	ORURO LILIAN NYATICHI	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
227	E35/0278/2021	CHEMTAI CLARA	57,500.00	67,500.00	10,000.00	2022/2023	2 YR
228	E35/0279/2021	NGACHIA CHEMNUG MELVIN	57,500.00	67,500.00	12,000.00	2022/2023	2YR
229	E35/0286/2021	MUTAI BRENDA JEPKEMOI	57,500.00	69,500.00	4,000.00	2022/2023	2 YR
230	E35/0289/2021	KIPKORIR AMOS	57,500.00	61,500.00	39,400.00	2022/2023	2 YR
231	E35/0298/2021	KIPLANGAT DICKSON	57,500.00	96,900.00	3,600.00	2022/2023	2YR
232	E35/0329/2021	MAIYO REBECCA CHEPCHIRCH	57,500.00	61,100.00	3,600.00	2022/2023	2 YR
233	E35/0334/2021	AKARANGA REBECCA IMINZ	57,500.00	81,000.00	23,500.00	2022/2023	2 YR
234	E35/0335/2021	FAITH AFANDI	57,500.00	75,500.00	22,500.00	2022/2023	2 YR
235	E35/0342/2021	MANYINZA SHARON MONYAN	57,500.00	80,000.00	18,000.00	2022/2023	2YR

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEE PREPAYMENT FOR MODULE I STUDENTS AS AT 30-Jun-2023
FEE PREPAYMENT

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Outstanding Period
236	E35/0344/2021	KOECH SHADRACK KIPKORIR	57,500.00	82,000.00	24,500.00	2022/2023	2 YR
237	E35/0349/2021	CHEBET MERCY	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
238	E35/0353/2021	MUIGEI ANDREW KIPLIMO	57,500.00	75,500.00	18,000.00	2022/2023	2 YR
239	E35/0354/2021	CHEPKORIR JULIET	57,500.00	63,000.00	5,500.00	2022/2023	2 YR
240	E35/0359/2021	CHEMUTAI MERCY	57,500.00	72,500.00	15,000.00	2022/2023	2 YR
241	E35/0361/2021	CHEBET CHRISTINE	57,500.00	65,000.00	7,500.00	2022/2023	2 YR
242	E35/0366/2021	CHEMELI MELODY	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
243	E35/0367/2021	ILAINI ISAYA	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
244	E35/0368/2021	CHEPKORIR TABITHA	57,500.00	66,500.00	9,000.00	2022/2023	2 YR
245	E35/0369/2021	KIBET JANET JEPHIRCHIR	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
246	E35/0370/2021	MOKUA JESCA NYABOKE	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
247	E35/0371/2021	KERUBO VIVIAN	57,500.00	70,000.00	12,500.00	2022/2023	2 YR
248	E35/0373/2021	CHEPNGETICH CYNTHIA	57,500.00	62,500.00	5,000.00	2022/2023	2 YR
249	E35/0375/2021	JERONO JUDITH	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
250	E35/0379/2021	CHEPKURUI BENZI	57,500.00	84,500.00	27,000.00	2022/2023	2 YR
251	E35/0381/2021	JEPCHUMBA MERCY	57,500.00	62,000.00	4,500.00	2022/2023	2 YR
252	E35/0382/2021	MIBEI VICTOR KIBET	57,500.00	74,500.00	17,000.00	2022/2023	2 YR
253	E35/0383/2021	BOTUTE VERONICAH MOMAN	57,500.00	69,000.00	11,500.00	2022/2023	2 YR
254	E35/0385/2021	CHEBET MERCY JEPKOECH	57,500.00	65,600.00	8,100.00	2022/2023	2 YR
255	E35/0390/2021	RUTTO RACHAEL JEMOSOP	57,500.00	73,000.00	15,500.00	2022/2023	2 YR
256	E35/0395/2021	BIWOTT J. MERCY	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
257	E35/0396/2021	KAMAU JOHN KARIUKI	57,500.00	74,870.00	17,370.00	2022/2023	2 YR
258	E35/0400/2021	KIPLAGAT FELIX	57,500.00	72,000.00	14,500.00	2022/2023	2 YR
259	E35/0404/2021	NALIKA ESTHER WANYONYI	57,500.00	61,500.00	4,000.00	2022/2023	2 YR
260	E35/0407/2021	KIBET DENNIS RONOH	57,500.00	75,500.00	18,000.00	2022/2023	2 YR
261	E35/0410/2021	CHEROTICH MERCY	57,500.00	78,600.00	21,100.00	2022/2023	2 YR
262	E35/0412/2021	LOSHANGURA LEONARDPCHU	57,500.00	72,000.00	14,500.00	2022/2023	2 YR
263	E35/0413/2021	MIGOYE NICHOLUS	57,500.00	62,000.00	4,500.00	2022/2023	2 YR
264	E35/0415/2021	MURIITHI AFLONIAH NYAKIO	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
265	E35/0420/2021	CHOGE BILSON	57,500.00	73,000.00	15,500.00	2022/2023	2 YR
266	E35/0429/2021	CHEPKIRUI LORNAH	57,500.00	97,100.00	39,600.00	2022/2023	2 YR
267	E35/0435/2021	MALAKWEN FAITH CHEBET	57,500.00	75,500.00	18,000.00	2022/2023	2 YR
268	E35/0440/2021	KIPYEGO GIDEON NGETICH	57,500.00	73,000.00	15,500.00	2022/2023	2 YR
269	E35/0442/2021	ROTICH CAREN JELIMO	57,500.00	73,000.00	15,500.00	2022/2023	2 YR
270	E35/0450/2021	KIPROP CORNELIOUS	57,500.00	76,500.00	19,000.00	2022/2023	2 YR
271	E35/0451/2021	NAIBEI BETTEY CHEROTICH	57,500.00	62,000.00	4,500.00	2022/2023	2 YR
272	E35/0452/2021	KIPTOO GLORIA JEPKOSGEI	57,500.00	67,500.00	10,000.00	2022/2023	2 YR
273	E45/0013/2020	KIBET WINNIE JEPKOECH	57,500.00	72,500.00	15,000.00	2022/2023	2 YR
274	E45/0273/2021	OMOTO SAMUEL IDEWA	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
275	E45/0287/2021	KORIR EDWIN	57,500.00	65,500.00	8,000.00	2022/2023	2 YR
276	E45/0300/2021	JEPKOSGEI MAXIMILLA	57,500.00	63,000.00	5,500.00	2022/2023	2 YR
277	E45/0313/2021	MUSANYA CARO MAKOKHA	57,500.00	72,500.00	15,000.00	2022/2023	2 YR
278	E45/0317/2021	KISIANGANI BOSCO BROWN	57,500.00	71,000.00	13,500.00	2022/2023	2 YR
279	E45/0323/2021	OMARI ELIUD NYAMACHE	57,500.00	71,000.00	13,500.00	2022/2023	2 YR
280	E45/0325/2021	ATIKA TIMOTHY MAKORI	57,500.00	68,500.00	11,000.00	2022/2023	2 YR
281	E45/0303/2021	KIPLAGAT ANITA JEROTICH	58,000.00	70,500.00	12,500.00	2022/2023	2 YR
282	D33/0045/2021	AKOLA NICKSON WANJALA	58,500.00	59,000.00	500	2022/2023	2 YR
283	D33/0055/2021	KIPKIRUI ATHANASIU	58,500.00	61,000.00	2,500.00	2022/2023	2 YR
284	D33/0332/2021	JEROTICH MERYLINE	58,500.00	76,500.00	18,000.00	2022/2023	2 YR
285	E35/0275/2021	SAILENY NDIWA FRED	58,500.00	75,000.00	16,500.00	2022/2023	2 YR
286	E35/0297/2021	JEPLETING VIOLA	58,500.00	62,500.00	4,000.00	2022/2023	2 YR
287	E35/0305/2021	MUTENYU DOREEN	58,500.00	66,500.00	8,000.00	2022/2023	2 YR
288	E35/0326/2021	MARUBE NYANCHERA VALERI	58,500.00	73,500.00	15,000.00	2022/2023	2 YR
289	D33/0049/2021	MARITIM EZRA	59,500.00	69,500.00	10,000.00	2022/2023	2 YR
290	E35/0082/2021	NYAGA DICKSON MUGENDI	59,500.00	63,500.00	4,000.00	2022/2023	2 YR
291	E35/0028/2019	KIPTOO COLLINS	59,674.00	87,450.00	27,776.00	2022/2023	2 YR
292	D33/0043/2021	NZIOKA KENEDY WAITA	60,000.00	126,156.00	66,156.00	2022/2023	2 YR
293	D33/0068/2021	OMONDI COLLINS AUKO	60,000.00	68,460.00	8,460.00	2022/2023	2 YR
294	E35/0070/2021	ABUGA RUTH KWAMBOKA	60,000.00	62,500.00	2,500.00	2022/2023	2 YR
295	E35/0073/2021	GITAU EUNICE WARIGIA	60,000.00	72,000.00	12,000.00	2022/2023	2 YR
296	E35/0092/2021	MUGOYA SARAH NYANGWEST	60,000.00	64,000.00	4,000.00	2022/2023	2 YR
297	E35/0101/2021	LOSHARIPO CHARITY CHEMW	60,000.00	74,000.00	14,000.00	2022/2023	2 YR
298	E35/0105/2021	KIPROTICH HASSAN KOSGEI	60,000.00	83,500.00	23,500.00	2022/2023	2 YR
299	E35/0130/2021	CHELULEI KELVIN KIPLIMO	60,000.00	71,500.00	11,500.00	2022/2023	2 YR
300	E35/0159/2021	CHEROTICH LOICE	60,000.00	64,000.00	4,000.00	2022/2023	2 YR
301	E35/0163/2021	CHEPNGENO CASSIDY	60,000.00	68,000.00	8,000.00	2022/2023	2 YR
302	E35/0208/2021	JEPKEMEI NAOMI	60,000.00	74,000.00	14,000.00	2022/2023	2 YR
303	E35/0214/2021	JELANGA JOY KIPKEU	60,000.00	68,000.00	8,000.00	2022/2023	2 YR
304	E35/0218/2021	KOSGEI MERCY JEMUTAI	60,000.00	72,000.00	12,000.00	2022/2023	2 YR
305	E35/0221/2021	KIPRONO MERCY JEBOR	60,000.00	76,000.00	16,000.00	2022/2023	2 YR
306	E35/0232/2021	LUMUMBA WAYELA EUNICE	60,000.00	69,500.00	9,500.00	2022/2023	2 YR
307	E35/0234/2021	KINARA WINFRIDAH BISIERI	60,000.00	64,000.00	4,000.00	2022/2023	2 YR
308	E35/0258/2021	NYAKUNDI BRIAN MOSIOMA	60,000.00	71,000.00	11,000.00	2022/2023	2 YR
309	E35/0259/2021	OWINO GEORGE OCHIENG	60,000.00	80,500.00	20,500.00	2022/2023	2 YR
310	E35/0260/2021	MOMANYI IMMACULATE DEB	60,000.00	67,500.00	7,500.00	2022/2023	2 YR
311	E35/0264/2021	NYAKUNDI NAOMI KEMUNTO	60,000.00	85,000.00	25,000.00	2022/2023	2 YR
312	E35/0276/2021	WEKESA NANJALA CAREN	60,000.00	72,500.00	12,500.00	2022/2023	2 YR
313	E35/0340/2021	RONO PERIS CHELAGAT	60,000.00	68,000.00	8,000.00	2022/2023	2 YR
314	E35/0350/2021	OTIENO PAULINE ATIENO	60,000.00	74,000.00	14,000.00	2022/2023	2 YR

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEES PREPAYMETNTS FOR MODULE I STUDENTS AS AT 30-Jun-2023
FEES PREPAYMETNTS

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Outstanding Period
315	E35/0363/2021	ONSARE JERUSHA KEMUNTO	60,000.00	68,000.00	8,000.00	2022/2023	2 YR
316	E35/0380/2021	OPARE SOSPETER	60,000.00	68,000.00	8,000.00	2022/2023	2 YR
317	E35/0384/2021	JEPKIRUI SHARON	60,000.00	75,500.00	15,500.00	2022/2023	2 YR
318	E35/0403/2021	EDWIN KANGOGO	60,000.00	72,000.00	12,000.00	2022/2023	2 YR
319	E35/0417/2021	MAKOKHA WELLINGTON KW	60,000.00	64,000.00	4,000.00	2022/2023	2 YR
320	E35/0422/2021	KIBET RANDY KIMUTAI	60,000.00	85,500.00	25,500.00	2022/2023	2 YR
321	E35/0423/2021	NDEGWA MARY WANJIKU	60,000.00	71,000.00	11,000.00	2022/2023	2 YR
322	E45/0299/2021	JEPCHIRCHIR DEBORAH	60,000.00	68,000.00	8,000.00	2022/2023	2 YR
323	E35/0453/2021	CHERUTOI GLORIA JEMATOR	60,050.00	70,050.00	10,000.00	2022/2023	2 YR
324	E35/0138/2021	JEMUTAI AINOAM	60,100.00	68,100.00	8,000.00	2022/2023	2 YR
325	E35/0378/2021	KISIANG'ANI METRINE WAMB	60,100.00	68,200.00	8,100.00	2022/2023	2 YR
326	E35/0430/2021	KOECH DOMINIC KIPKERTICH	60,100.00	64,100.00	4,000.00	2022/2023	2 YR
327	E35/0171/2021	CHEROTICH MERCY MIBEI	60,200.00	68,200.00	8,000.00	2022/2023	2 YR
328	E35/0099/2021	RIONOSIA CHERUTO RUTH	60,230.00	70,230.00	10,000.00	2022/2023	2 YR
329	E35/0153/2021	CHEPNGENO DAISY	60,230.00	86,230.00	26,000.00	2022/2023	2 YR
330	E35/0170/2021	KIPLANGAT FELIX RONO	60,230.00	68,230.00	8,000.00	2022/2023	2 YR
331	E35/0248/2021	CHEMUTAI DORCAS	60,230.00	62,500.00	2,270.00	2022/2023	2 YR
332	E35/0262/2021	OWANDE ROZETY AWUOR	60,230.00	80,230.00	20,000.00	2022/2023	2 YR
333	E35/0337/2021	CHEPKETER VIOLAH	60,230.00	70,230.00	10,000.00	2022/2023	2 YR
334	E35/0050/2021	JEPTEPKENY SARAH	60,250.00	60,300.00	50	2022/2023	2 YR
335	E35/0178/2021	CHERUIYOT DENNIS	60,250.00	78,250.00	18,000.00	2022/2023	2 YR
336	E35/0187/2021	KIPCHIRCHIR DENNIS	60,250.00	65,250.00	5,000.00	2022/2023	2 YR
337	E35/0175/2021	KITUR DAISY CHEPNGETICH	60,300.00	75,800.00	15,500.00	2022/2023	2 YR
338	E35/0129/2021	KEMBOI KIPROTICH FELIX	60,500.00	86,833.00	26,333.00	2022/2023	2 YR
339	E35/0255/2021	NDEGE LUCY KERUBO	60,500.00	78,500.00	18,000.00	2022/2023	2 YR
340	E35/0406/2021	BORETOR ALVIN KIBET	60,500.00	65,000.00	4,500.00	2022/2023	2 YR
341	E35/0427/2021	KIMELI SANDRA ABIGAEL	60,500.00	70,500.00	10,000.00	2022/2023	2 YR
342	E45/0316/2021	MASIKA NELVINE NASIMIYU	60,500.00	70,500.00	10,000.00	2022/2023	2 YR
343	E45/0318/2021	JELIMO GLADYS	60,500.00	78,500.00	18,000.00	2022/2023	2 YR
344	E35/0119/2021	CHEROTICH EDAAH	60,600.00	65,600.00	5,000.00	2022/2023	2 YR
345	E35/0067/2021	OMAE GEORGE NYABAO	61,000.00	71,000.00	10,000.00	2022/2023	2 YR
346	E35/0272/2021	NGIGI PAUL	61,000.00	76,500.00	15,500.00	2022/2023	2 YR
347	E35/0284/2021	CHEBET MERCY	61,000.00	65,500.00	4,500.00	2022/2023	2 YR
348	D33/0013/2020	MAKENA ANN KINYUA	61,500.00	67,500.00	6,000.00	2022/2023	2 YR
349	E35/0090/2021	INDIRE BERNSTEIN MAKALAM	61,750.00	61,800.00	50	2022/2023	2 YR
350	E35/0239/2021	MAGENI WIWO ZAKINAH	62,000.00	81,000.00	19,000.00	2022/2023	2 YR
351	E35/0085/2021	MUMO WAYUA	62,230.00	74,480.00	12,250.00	2022/2023	2 YR
352	E35/0128/2021	KIBIWOT VITALIS	62,500.00	81,116.00	18,616.00	2022/2023	2 YR
353	E35/0133/2020	NASIO CAROLYNE	62,500.00	105,000.00	42,500.00	2022/2023	2 YR
354	E35/0139/2021	KOGO CHARITY CHEPTOO	62,500.00	70,500.00	8,000.00	2022/2023	2 YR
355	E35/0145/2021	RUTO JERONO NANCY	62,500.00	74,500.00	12,000.00	2022/2023	2 YR
356	E35/0150/2020	KIPROP STELLA NALIKA	62,500.00	101,000.00	38,500.00	2022/2023	2 YR
357	E35/0166/2021	KIBET FESTUS	62,500.00	75,500.00	13,000.00	2022/2023	2 YR
358	E35/0168/2021	LANGAT VINCENT KIPTOO	62,500.00	71,500.00	9,000.00	2022/2023	2 YR
359	E35/0174/2021	KIPRUTO RONALD	62,500.00	73,000.00	10,500.00	2022/2023	2 YR
360	E35/0198/2020	BINZANY PATRICIA	62,500.00	73,000.00	10,500.00	2022/2023	2 YR
361	E35/0223/2021	KIPRONO HOSEA KEMBOI	62,500.00	63,000.00	500	2022/2023	2 YR
362	E35/0227/2021	OLOO JANE PHOEBE ACHIENG	62,500.00	70,500.00	8,000.00	2022/2023	2 YR
363	E35/0242/2021	KHATONDE BEVERLINE	62,500.00	87,500.00	25,000.00	2022/2023	2 YR
364	E35/0261/2021	OBONYO ATIENO PAMELA	62,500.00	66,500.00	4,000.00	2022/2023	2 YR
365	E35/0347/2021	CHEMWOTEI JULIET JEPKEMO	62,500.00	76,000.00	13,500.00	2022/2023	2 YR
366	E35/0360/2021	CHERUIYOT SAM	62,500.00	74,500.00	12,000.00	2022/2023	2 YR
367	E35/0364/2021	ROP ARON CHERUIYOT	62,500.00	75,500.00	13,000.00	2022/2023	2 YR
368	E35/0374/2021	KIBOWEN DAN RUTO	62,500.00	74,500.00	12,000.00	2022/2023	2 YR
369	E35/0402/2021	SHISIA GENEVEIVE	62,500.00	88,000.00	25,500.00	2022/2023	2 YR
370	E35/0132/2021	KIPLAGAT JELIMO DAISY	62,550.00	78,550.00	16,000.00	2022/2023	2 YR
371	E35/0102/2021	SERONGOLE CLAIRE CHENANG	62,730.00	72,730.00	10,000.00	2022/2023	2 YR
372	E35/0148/2021	NDERITU SILVIA MUTHONI	62,730.00	70,780.00	8,050.00	2022/2023	2 YR
373	E35/0236/2021	KWOMA REINSLY WEKESA	62,730.00	84,730.00	22,000.00	2022/2023	2 YR
374	E35/0246/2021	SIRIMA DENIS WAFULA	62,730.00	79,230.00	16,500.00	2022/2023	2 YR
375	E35/0321/2021	KWAMBOKA NANCY	62,730.00	76,230.00	13,500.00	2022/2023	2 YR
376	E35/0331/2021	NAMUNGA ESTHER	62,730.00	67,230.00	4,500.00	2022/2023	2 YR
377	E35/0433/2021	MUTAI JAIRUS KIPRUTO	62,750.00	68,250.00	5,500.00	2022/2023	2 YR
378	E35/0031/2019	KIPLAGAT RONALD	62,924.00	70,424.00	7,500.00	2021/2022	2 YR
379	E35/0226/2021	NYAKOA LAVINE KOMBO	62,960.00	66,960.00	4,000.00	2022/2023	2 YR
380	E35/0357/2021	CHEPKEMOI MERCY	62,960.00	79,960.00	17,000.00	2022/2023	2 YR
381	E45/0327/2021	ACHIENG BETHA	62,960.00	74,460.00	11,500.00	2022/2023	2 YR
382	E35/0075/2021	KYALO JACKLINE KATAA	63,000.00	67,000.00	4,000.00	2022/2023	2 YR
383	E35/0115/2021	SANG KIPROTICH ENOCK	63,000.00	70,000.00	7,000.00	2022/2023	2 YR
384	E35/0184/2021	PURITY PATIENCE	63,000.00	85,000.00	22,000.00	2022/2023	2 YR
385	E35/0365/2021	BARASA JEFF	63,000.00	64,500.00	1,500.00	2022/2023	2 YR
386	E35/0100/2021	CHEMONGES KEVIN KIPROP	63,040.00	73,040.00	10,000.00	2022/2023	2 YR
387	E35/0152/2021	CHEPKORIR MIRIAM KOSKEI	63,200.00	77,200.00	14,000.00	2022/2023	2 YR
388	E35/0189/2021	KIPTANUI SHADRACK	63,200.00	98,300.00	35,100.00	2022/2023	2 YR
389	E35/0233/2021	KADENYI BENTAS	63,500.00	68,000.00	4,500.00	2022/2023	2 YR
390	E35/0358/2021	NGENO GIDEON KIBET	65,000.00	73,000.00	8,000.00	2022/2023	2 YR
391	E35/0077/2021	MALUKI ELIZABETH	65,500.00	76,000.00	10,500.00	2022/2023	2 YR
392	E35/0428/2021	KIPKICHEM FAITH JEMATOR	67,500.00	69,000.00	1,500.00	2022/2023	2 YR
393	E35/0224/2021	KIPNGETICH ABEL	73,500.00	81,500.00	8,000.00	2022/2023	2 YR

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEES PREPAYMETNTS FOR MODULE I STUDENTS AS AT 30-Jun-2023
FEES PREPAYMETNTS

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Outstanding Period
394	E35/0238/2021	NAMWAYA SANDRA FAITH	73,730.00	88,230.00	14,500.00	2022/2023	2 YR
395	E35/0330/2021	KIPTANUI BRIAN	75,500.00	80,500.00	5,000.00	2022/2023	2 YR
396	E35/0338/2021	CHEROP VALENTINE	77,500.00	96,500.00	19,000.00	2022/2023	2 YR
397	E35/0103/2021	KIBET COLLINS TUMKOU	88,500.00	102,500.00	14,000.00	2022/2023	2 YR
398	E35/0394/2021	JEPKIRUI JOAN	82,500.00	90,500.00	8,000.00	2022/2023	2 YR
Total			14,557,888.00	17,533,279.00	2,975,391.00		
399	D33/0028/2020	CHEPKOECH BETTY	81,500.00	91,500.00	10,000.00	2022/2023	3 YR
400	D33/0034/2020	TONUI MOSES KIPROTICH	81,500.00	99,000.00	17,500.00	2022/2023	3 YR
401	D33/0057/2020	WANYAMA M. LIVINGSTONE	81,500.00	124,000.00	42,500.00	2022/2023	3 YR
402	D33/0046/2020	KIPYEGON KENNETH	82,000.00	84,000.00	2,000.00	2022/2023	3 YR
403	D33/0032/2020	MUTAI KIPKURUI ARON	82,500.00	86,500.00	4,000.00	2022/2023	3 YR
404	D33/0078/2020	CHUMO KIPKEMBOI EDWIN	82,500.00	96,510.00	14,010.00	2022/2023	3 YR
405	D33/0009/2020	THIONGO PETER NDUNGU	84,000.00	92,000.00	8,000.00	2022/2023	3 YR
406	D33/0010/2020	MWEU MERCY MWIKALI	84,000.00	84,500.00	500	2022/2023	3 YR
407	D33/0042/2020	KIPYEGON DENNIS	84,000.00	89,000.00	5,000.00	2022/2023	3 YR
408	D33/0048/2020	TUWEI KIPROTICH LINOS	84,000.00	96,000.00	12,000.00	2022/2023	3 YR
409	D33/0051/2020	OMUKHANGU JERIDA APELI	84,000.00	101,700.00	17,700.00	2022/2023	3 YR
410	D33/0058/2020	KHATAMBI ECLAY	84,000.00	88,500.00	4,500.00	2022/2023	3 YR
411	D33/0068/2020	OCHIRI VERA ANYANGO	84,000.00	94,000.00	10,000.00	2022/2023	3 YR
412	D33/0070/2020	ONYANGO VERA AKOTH	84,000.00	87,500.00	3,500.00	2022/2023	3 YR
413	D33/0077/2020	SIMIYU RINAH NANGILA	84,000.00	84,010.00	10	2022/2023	3 YR
414	E35/0004/2020	MUTINDA SHEDRACK NGELE	96,500.00	97,000.00	500	2022/2023	3 YR
415	E35/0009/2020	CHEROTICH SHEILA	96,500.00	114,500.00	18,000.00	2022/2023	3 YR
416	E35/0010/2020	CHEPKEMOI CAREN	96,500.00	105,500.00	9,000.00	2022/2023	3 YR
417	E35/0011/2020	KIPKIRUI DENNIS	96,500.00	110,000.00	13,500.00	2022/2023	3 YR
418	E35/0012/2020	CHEPKEMOI ANITA	96,500.00	101,500.00	5,000.00	2022/2023	3 YR
419	E35/0016/2020	KIPHIRCHIR MICAH	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
420	E35/0018/2020	JERUTO GLORIA	96,500.00	110,989.00	14,489.00	2022/2023	3 YR
421	E35/0020/2020	KIMUTAI WILDARD	96,500.00	108,500.00	12,000.00	2022/2023	3 YR
422	E35/0021/2020	TOROITICH GEOFFREY KIPLIM	96,500.00	104,501.00	8,001.00	2022/2023	3 YR
423	E35/0022/2020	CHEPKOECH MERCY	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
424	E35/0023/2020	JEPNGETICH MERCY	96,500.00	110,500.00	14,000.00	2022/2023	3 YR
425	E35/0025/2020	KORIR KIPCHUMBA FELIX	96,500.00	116,500.00	20,000.00	2022/2023	3 YR
426	E35/0026/2020	JEPKOSGEI EUPHROSINE	96,500.00	110,500.00	14,000.00	2022/2023	3 YR
427	E35/0028/2020	CHEPCHIRCHIR MILKA	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
428	E35/0030/2020	KIPLIMO ELISHA	96,500.00	110,500.00	14,000.00	2022/2023	3 YR
429	E35/0031/2020	KIBICHII ELIAZER	96,500.00	108,500.00	12,000.00	2022/2023	3 YR
430	E35/0032/2020	KITUR TITUS KOSGEI	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
431	E35/0037/2020	TOROITICH JAMES KIMOSOP	96,500.00	106,700.00	10,200.00	2022/2023	3 YR
432	E35/0042/2020	OPWAKA BRIAN	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
433	E35/0044/2020	AMONDI VIOLET	96,500.00	143,730.00	47,230.00	2022/2023	3 YR
434	E35/0045/2020	KWAMBOKA HELLEN NYAMBA	96,500.00	119,500.00	23,000.00	2022/2023	3 YR
435	E35/0047/2020	KOINANGE DIANA KERUBO	96,500.00	113,000.00	16,500.00	2022/2023	3 YR
436	E35/0048/2020	ONDIKI BETHY MAGOMA	96,500.00	99,000.00	2,500.00	2022/2023	3 YR
437	E35/0049/2020	CHEPKORIR SHEILA	96,500.00	101,000.00	4,500.00	2022/2023	3 YR
438	E35/0051/2020	KIBET DAN	96,500.00	96,505.00	5	2022/2023	3 YR
439	E35/0054/2020	KIPKOSGEI LABAN	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
440	E35/0061/2020	MUTAI BOAZ KIPTOO	96,500.00	100,100.00	3,600.00	2022/2023	3 YR
441	E35/0066/2020	CHELANGAT BEATRICE	96,500.00	114,000.00	17,500.00	2022/2023	3 YR
442	E35/0069/2020	SANG RUTH JELAGAT	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
443	E35/0072/2020	KIPKIRUI ADELBERT	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
444	E35/0074/2020	WAMALWA JOSEPHAT	96,500.00	114,500.00	18,000.00	2022/2023	3 YR
445	E35/0075/2020	CHEBET MERCY	96,500.00	112,000.00	15,500.00	2022/2023	3 YR
446	E35/0079/2020	RUTO MORGAN NDIEMA	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
447	E35/0080/2020	NJOROGE MARY WANGUI	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
448	E35/0081/2020	CHEPNGENO NELLY	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
449	E35/0082/2020	KIPCHUMBA COLLINS	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
450	E35/0084/2020	MUTAI SHEILLA JELIMO	96,500.00	114,000.00	17,500.00	2022/2023	3 YR
451	E35/0087/2020	KIMUTAI PATRICK	96,500.00	114,500.00	18,000.00	2022/2023	3 YR
452	E35/0090/2020	JEBET PURITY	96,500.00	97,000.00	500	2022/2023	3 YR
453	E35/0091/2020	JEPKOECH LYDIAH	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
454	E35/0094/2020	KIPLAGAT ERICK	96,500.00	112,500.00	16,000.00	2022/2023	3 YR
455	E35/0095/2020	JEPKEMBOI PHILIPINE	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
456	E35/0099/2020	CHEPKOECH VICTORINE	96,500.00	120,500.00	24,000.00	2022/2023	3 YR
457	E35/0101/2020	NYARERA DUKE MIRORO	96,500.00	108,500.00	12,000.00	2022/2023	3 YR
458	E35/0104/2020	OMWERI MERCY MORAA	96,500.00	107,500.00	11,000.00	2022/2023	3 YR
459	E35/0106/2020	CHEPKEMOI DAISY	96,500.00	108,500.00	12,000.00	2022/2023	3 YR
460	E35/0107/2020	KIPKURUI EVA	96,500.00	118,420.00	21,920.00	2022/2023	3 YR
461	E35/0108/2020	KIPYEGO GODWIN	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
462	E35/0109/2020	CHEPKEMOI SHARON	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
463	E35/0111/2020	NGEYWO SHARON CHERUTO	96,500.00	119,000.00	22,500.00	2022/2023	3 YR
464	E35/0113/2020	JEPCHIRCHIR MERCY	96,500.00	110,500.00	14,000.00	2022/2023	3 YR
465	E35/0114/2020	ONCHIRI EUNICE KEMUNTO	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
466	E35/0115/2020	OKINYO SHARON ACHIENG	96,500.00	105,000.00	8,500.00	2022/2023	3 YR
467	E35/0117/2020	MAIYO FAITH JEPKOSGEI	96,500.00	118,500.00	22,000.00	2022/2023	3 YR
468	E35/0120/2020	KOGO CHEMUTAI FAITH	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
469	E35/0125/2020	JEPNGETICH SHARON	96,500.00	111,000.00	14,500.00	2022/2023	3 YR
470	E35/0127/2020	LAGAT FAITH JEPKOECH	96,500.00	112,500.00	16,000.00	2022/2023	3 YR

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEES PREPAYMETNTS FOR MODULE I STUDENTS AS AT 30-Jun-2023
FEES PREPAYMETNTS

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Outstanding Period
				114,500.00	18,000.00	2022/2023	3 YR
471	E35/0135/2020	LAGAT JERUTO LYNN	96,500.00	114,500.00		2022/2023	3 YR
472	E35/0136/2020	JEPCHIRHIR DESLINE	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
473	E35/0138/2020	JESANG MILLICENT	96,500.00	118,500.00	22,000.00	2022/2023	3 YR
474	E35/0141/2020	JEROTICH FAITH	96,500.00	110,500.00	14,000.00	2022/2023	3 YR
475	E35/0142/2020	CHESANG CHELANGA HEZRON	96,500.00	101,500.00	5,000.00	2022/2023	3 YR
476	E35/0146/2020	LUGOL SHARON JEPTOO	96,500.00	106,500.00	10,000.00	2022/2023	3 YR
477	E35/0149/2020	JEPLTING FLORAH	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
478	E35/0155/2020	MULONGO CALEB	96,500.00	97,050.00	550	2022/2023	3 YR
479	E35/0156/2020	MOGAKA BOAZ MITAKI	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
480	E35/0158/2020	KIPRUTO KELVIN	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
481	E35/0159/2020	KORIR IAN KIPSANG	96,500.00	112,000.00	15,500.00	2022/2023	3 YR
482	E35/0160/2020	NYABUTO MOFFAT ONYANCH	96,500.00	105,500.00	9,000.00	2022/2023	3 YR
483	E35/0161/2020	ANYONA EZRA NYACHOTI	96,500.00	110,500.00	14,000.00	2022/2023	3 YR
484	E35/0163/2020	RONOH JEPNGETICH ANNET	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
485	E35/0164/2020	CHEBET LAUREEN	96,500.00	110,500.00	14,000.00	2022/2023	3 YR
486	E35/0166/2020	PARTAJEU PATRICK LENKISHO	96,500.00	108,500.00	12,000.00	2022/2023	3 YR
487	E35/0168/2020	BIRGEN IVY JEPKEMBOI	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
488	E35/0171/2020	CHERONO BRENDA	96,500.00	104,500.00	8,000.00	2022/2023	3 YR
489	E35/0174/2020	LETING VINCENT CHEBURET	96,500.00	97,300.00	800	2022/2023	3 YR
490	E35/0176/2020	JEPNGETICH JAELE TIROP	96,500.00	108,500.00	12,000.00	2022/2023	3 YR
491	E35/0177/2020	JEROTICH MAUREEN	96,500.00	105,050.00	8,550.00	2022/2023	3 YR
492	E35/0182/2020	CHERONO MERCY	96,500.00	108,500.00	12,000.00	2022/2023	3 YR
493	E35/0183/2020	CHEPKIRUI CYNTHIA	96,500.00	115,500.00	19,000.00	2022/2023	3 YR
494	E35/0186/2020	KIPKORIR SHARON JEBET	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
495	E35/0189/2020	AYUMA VELMA	96,500.00	100,510.00	4,010.00	2022/2023	3 YR
496	E35/0193/2020	CHEGE JECINTA NYAMBURA	96,500.00	112,500.00	16,000.00	2022/2023	3 YR
497	E35/0194/2020	CHEMAS VICTOR KIPLAGAT	96,500.00	96,550.00	50	2022/2023	3 YR
498	E45/0024/2020	RURE KIPYEKO DANCAN	96,500.00	102,300.00	5,800.00	2022/2023	3 YR
499	E45/0025/2020	SIMIYU DERRICK	96,500.00	107,500.00	11,000.00	2022/2023	3 YR
500	E45/0038/2020	LAGAT SHADRACK KIPKORIR	96,500.00	100,500.00	4,000.00	2022/2023	3 YR
501	E35/0002/2020	MWENDWA JUNIOR TAA	99,000.00	113,000.00	14,000.00	2022/2023	3 YR
502	E35/0005/2020	LUMUMBA ERIC MUTISYA	99,000.00	112,000.00	13,000.00	2022/2023	3 YR
503	E35/0007/2020	MATUMBAI PETER WANYONY	99,000.00	103,000.00	4,000.00	2022/2023	3 YR
504	E35/0014/2020	BOWEN MARVIN KIPCHUMBA	99,000.00	112,500.00	13,500.00	2022/2023	3 YR
505	E35/0017/2020	ROTICH BRENDA JEROP	99,000.00	110,070.00	11,070.00	2022/2023	3 YR
506	E35/0036/2020	KOMEN WINNY JEPKOECH	99,000.00	132,000.00	33,000.00	2022/2023	3 YR
507	E35/0055/2020	KIMUTAI SHADRACK	99,000.00	124,100.00	25,100.00	2022/2023	3 YR
508	E35/0056/2020	YATICH MAUREEN JEPTOO	99,000.00	117,000.00	18,000.00	2022/2023	3 YR
509	E35/0063/2020	BOIYON BRENDA CHEPNGENC	99,000.00	108,000.00	9,000.00	2022/2023	3 YR
510	E35/0064/2020	KIPRONO GIDEON	99,000.00	115,000.00	16,000.00	2022/2023	3 YR
511	E35/0065/2020	MACHARIA SHARON WAMBU	99,000.00	107,000.00	8,000.00	2022/2023	3 YR
512	E35/0070/2020	JELAGAT BRITAH	99,000.00	118,000.00	19,000.00	2022/2023	3 YR
513	E35/0071/2020	NGANGA SELINA NAFULA	99,000.00	119,050.00	20,050.00	2022/2023	3 YR
514	E35/0078/2020	LAGAT MERCY JEPKOECH	99,000.00	111,000.00	12,000.00	2022/2023	3 YR
515	E35/0083/2020	KEMBOI JOAN JELAGAT	99,000.00	119,060.00	20,060.00	2022/2023	3 YR
516	E35/0086/2020	SELEMOI SAMSON KOCHI	99,000.00	132,500.00	33,500.00	2022/2023	3 YR
517	E35/0089/2020	JEPKOGEI ABIGAIL	99,000.00	107,000.00	8,000.00	2022/2023	3 YR
518	E35/0097/2020	MAROA GRACE RIOBA	99,000.00	99,500.00	500	2022/2023	3 YR
519	E35/0100/2020	JERUTO MILLICENT	99,000.00	117,000.00	18,000.00	2022/2023	3 YR
520	E35/0102/2020	TOO JEPKURUI JOY	99,000.00	103,000.00	4,000.00	2022/2023	3 YR
521	E35/0112/2020	ONDICHO OGAKE DEBORAH	99,000.00	107,000.00	8,000.00	2022/2023	3 YR
522	E35/0119/2020	MAIYO JELAGAT MERCY	99,000.00	111,500.00	12,500.00	2022/2023	3 YR
523	E35/0122/2020	JEPCHIRHIR DEBORA	99,000.00	111,000.00	12,000.00	2022/2023	3 YR
524	E35/0131/2020	MBURU LUCY NJERI	99,000.00	103,000.00	4,000.00	2022/2023	3 YR
525	E35/0147/2020	CHERUIYOT NATHAN KIPCHU	99,000.00	111,500.00	12,500.00	2022/2023	3 YR
526	E35/0148/2020	TARUS MILLICENT JEMUTAI	99,000.00	117,000.00	18,000.00	2022/2023	3 YR
527	E35/0152/2020	CHEPKOECH DAISY	99,000.00	116,500.00	17,500.00	2022/2023	3 YR
528	E35/0154/2020	MUTUKU BRANDY MBENYI	99,000.00	101,000.00	2,000.00	2022/2023	3 YR
529	E35/0157/2020	BWALEI SHARON JEROTICH	99,000.00	119,000.00	20,000.00	2022/2023	3 YR
530	E35/0170/2020	ISELE NEKISHON	99,000.00	124,550.00	25,550.00	2022/2023	3 YR
531	E35/0173/2020	MOSE STEPHINE OSORO	99,000.00	103,010.00	4,010.00	2022/2023	3 YR
532	E35/0175/2020	JEPKIRUI JOYLINE	99,000.00	103,020.00	4,020.00	2022/2023	3 YR
533	E35/0184/2020	MANGENI AGGREY WEKESA	99,000.00	103,000.00	4,000.00	2022/2023	3 YR
534	E35/0187/2020	JEPKEMBOI SHARON	99,000.00	103,300.00	4,300.00	2022/2023	3 YR
535	E35/0188/2020	CHIRCHIR JOEL SILOI	99,000.00	107,000.00	8,000.00	2022/2023	3 YR
536	E45/0016/2020	CHIRCHIR MILLICENT CHELIM	99,000.00	115,000.00	16,000.00	2022/2023	3 YR
537	E45/0029/2020	MORAA HILVAN	99,000.00	99,500.00	500	2022/2023	3 YR
538	E45/0034/2020	OTIENO LYDIA AKINYI	99,000.00	105,500.00	6,500.00	2022/2023	3 YR
539	E35/0169/2020	TOROTICH JUDITH JEPTOO	101,000.00	118,000.00	17,000.00	2022/2023	3 YR
540	E35/0058/2020	KOSGEY SHEENA CHERUTO	101,500.00	118,500.00	17,000.00	2022/2023	3 YR
541	E35/0096/2020	JEMELI RUTH	101,500.00	105,500.00	4,000.00	2022/2023	3 YR
542	E35/0118/2020	MAINA EDWARD NAKITARE	101,500.00	105,500.00	4,000.00	2022/2023	3 YR
543	E35/0008/2019	KABERU MICHAEL NJOROGE	101,674.00	116,680.00	15,006.00	2022/2023	3 YR
544	E35/0061/2019	KARANJA JOSEPH KAMAU	101,674.00	101,750.00	76	2022/2023	3 YR
545	E35/0006/2020	KOSGEI CHARITY JEBICHI	103,000.00	107,000.00	4,000.00	2022/2023	3 YR
546	E35/0043/2020	MUTWOL RUTH JEPCHUMBA	104,000.00	104,200.00	200	2022/2023	3 YR
547	E35/0092/2020	JEPKEMBOI DIVINA	111,000.00	127,000.00	16,000.00	2022/2023	3 YR
548	E35/0034/2020	MASIZA RUTH	111,500.00	115,500.00	4,000.00	2022/2023	3 YR
549	E35/0035/2020	CHEMUTAI VERONICA	113,000.00	130,500.00	17,500.00	2022/2023	3 YR

KOITALEEL SAMOEI UNIVERSITY COLLEGE
FEE PREPAYMENTS FOR MODULE I STUDENTS AS AT 30-Jun-2023

FEE PREPAYMENTS

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Year	Outstanding Period
550	E35/0059/2020	YATICH VINCENT KIPROP	114,500.00	122,500.00	8,000.00	2022/2023	3 YR
551	E35/0121/2020	LIMO KIBIWOTT FESTUS	117,000.00	121,000.00	4,000.00	2022/2023	3 YR
552	E35/0041/2020	MASHISIA DUNCAN MASENGO	121,960.00	133,460.00	11,500.00	2022/2023	3 YR
553	E35/0008/2020	CHEPKORIR FAITH	125,000.00	129,000.00	4,000.00	2022/2023	3 YR
554	E35/0053/2020	MUTHAMI LUCY NJOKI	125,000.00	137,000.00	12,000.00	2022/2023	3 YR
555	E35/0073/2020	KIPNETICH EMMANUEL	125,000.00	132,300.00	7,300.00	2022/2023	3 YR
556	E35/0110/2020	KIPKEMOI EVANS	125,000.00	150,010.00	25,010.00	2022/2023	3 YR
557	E35/0134/2020	MURKOMEN MAURINE JEPCH	125,000.00	135,500.00	10,500.00	2022/2023	3 YR
558	E35/0116/2020	THOMAS BRIAN MATUMBE	127,500.00	135,500.00	8,000.00	2022/2023	3 YR
559	D33/0047/2020	KIPRUTO KEN	128,000.00	132,000.00	4,000.00	2022/2023	3 YR
560	E35/0128/2020	KIPROP NAOMI JEMATOR	129,000.00	141,000.00	12,000.00	2022/2023	3 YR
561	E35/0052/2020	JEBITOK ANNALINE	139,500.00	143,500.00	4,000.00	2022/2023	3 YR
562	E35/0153/2020	KIMTAI NICKSON	140,000.00	148,000.00	8,000.00	2022/2023	3 YR
563	E35/0139/2020	TAWARAR BRENDA	145,000.00	153,000.00	8,000.00	2022/2023	3 YR
564	E35/0098/2020	OMABENE JOHN OKECHI	145,500.00	153,500.00	8,000.00	2022/2023	3 YR
565	E35/0085/2020	BARKOTIO LUCY JEMWETICH	151,000.00	165,000.00	14,000.00	2022/2023	3 YR
566	E35/0001/2020	MWAPEA WANJALA JENNIFFE	153,500.00	180,500.00	27,000.00	2022/2023	3 YR
567	E35/0126/2020	JEPKOECH RUTH	153,500.00	158,000.00	4,500.00	2022/2023	3 YR
568	E35/0376/2021	JEPKOECH NANCY	208,100.00	217,600.00	9,500.00	2022/2023	3 YR
Total			17,155,408.00	18,984,585.00	1,829,177.00		

569	D33/0074/2019	KIPKIRUI KEVIN	125,178.00	125,200.00	22	2022/2023	4 YR
570	E35/0015/2019	KIPTOO RODGERS	125,178.00	129,178.00	4,000.00	2022/2023	4 YR
571	E35/0032/2019	KIPTOO KENNEDY	125,178.00	133,178.00	8,000.00	2022/2023	4YR
572	D33/0073/2019	CHELANGAT VERONICA	127,674.00	144,000.00	16,326.00	2022/2023	4 YR
573	E35/0005/2019	NGEI WAMBUA	127,674.00	127,685.00	11	2022/2023	4 YR
574	E35/0007/2019	MOEGI MERCY MORAA	127,674.00	139,674.00	12,000.00	2022/2023	4YR
575	E35/0009/2019	CHEMUTAI FAITH	127,674.00	135,680.00	8,006.00	2022/2023	4 YR
576	E35/0012/2019	CHEPKORIR LUCY	127,674.00	131,674.00	4,000.00	2022/2023	4 YR
577	E35/0020/2019	KIPYEGON DERRICK	127,674.00	131,674.00	4,000.00	2022/2023	4YR
578	E35/0021/2019	ROTICH EDISON KIBET	127,674.00	127,681.00	7	2022/2023	4 YR
579	E35/0023/2019	CHEBET MERCY	127,674.00	131,676.00	4,002.00	2022/2023	4 YR
580	E35/0025/2019	CHELANGAT MERCY	127,674.00	131,680.00	4,006.00	2022/2023	4YR
581	E35/0026/2019	ONYANCHA BONFACE MOGEE	127,674.00	131,674.00	4,000.00	2022/2023	4 YR
582	E35/0029/2019	JEPKIRUI BEATRICE	127,674.00	131,700.00	4,026.00	2022/2023	4 YR
583	E35/0030/2019	KIPTOO KEVIN	127,674.00	131,700.00	4,026.00	2022/2023	4YR
584	E35/0035/2019	KOMEN SHARON JEPTOO	127,674.00	127,678.00	4	2022/2023	4 YR
585	E35/0036/2019	KIPKOSGEI NICKSON KIBET	127,674.00	131,690.00	4,016.00	2022/2023	4 YR
586	E35/0037/2019	WAKO IMMACULATE	127,674.00	131,678.00	4,004.00	2022/2023	4YR
587	E35/0038/2019	YERI JAPHET BEJA	127,674.00	154,180.00	26,506.00	2022/2023	4 YR
588	E35/0039/2019	GODFREY BRENDA CHEROP	127,674.00	131,710.00	4,036.00	2022/2023	4 YR
589	E35/0041/2019	AMAYEYE SUSAN	127,674.00	131,674.00	4,000.00	2022/2023	4YR
590	E35/0042/2019	GWARO CARIAS OSANO	127,674.00	131,675.00	4,001.00	2022/2023	4 YR
591	E35/0044/2019	ATAI AMOS OCHOTI	127,674.00	137,674.00	10,000.00	2022/2023	4 YR
592	E35/0045/2019	MUGANDA ALICE MUSENYA	127,674.00	140,720.00	13,046.00	2022/2023	4YR
593	E35/0047/2019	MWENDWA MAUREEN	127,674.00	141,675.00	14,001.00	2022/2023	4 YR
594	E35/0066/2019	NDEGE BRENDA NYAKEMWA	127,674.00	131,700.00	4,026.00	2022/2023	4 YR
595	E35/0084/2019	JEBITOK SHARON	127,674.00	135,710.00	8,036.00	2022/2023	4YR
596	E35/0085/2019	KIPKORIR FAITH JEPTOO	127,674.00	131,700.00	4,026.00	2022/2023	4 YR
597	E35/0060/2019	KIPKOECH HILLARY	128,674.00	128,675.00	1	2022/2023	4 YR
598	E35/0034/2019	KIMENGICH DOROTHY JEPKOS	130,352.00	134,358.00	4,006.00	2022/2023	4YR
599	D33/0079/2019	ODONGO CLINTON ODHIAMBO	133,178.00	141,178.00	8,000.00	2022/2023	4 YR
600	E35/0063/2019	WANJALA KEVIN	134,364.00	136,580.00	2,216.00	2022/2023	4 YR
601	E35/0075/2019	JEROTICH JOYLINE	134,674.00	150,190.00	15,516.00	2022/2023	4YR
602	E35/0040/2019	RABBY RABELUS	135,674.00	139,674.00	4,000.00	2022/2023	4 YR
603	E35/0014/2019	CHERONO SHARON	136,678.00	138,200.00	1,522.00	2022/2023	4 YR
604	E35/0006/2019	KIMENYE JUSTUS MWANGAN	160,674.00	168,700.00	8,026.00	2022/2023	4YR
605	E35/0086/2019	CHERUIYOT CANDY JEPKEMEI	162,674.00	168,178.00	5,504.00	2022/2023	4 YR
606	E35/0003/2019	CHEPCHIRCHIR CAREN	163,174.00	175,174.00	12,000.00	2022/2023	4 YR
607	E35/0010/2019	CHEROTICH LINDAH	171,700.00	187,700.00	16,000.00	2022/2023	4YR
Total			5,159,200.00	5,412,125.00	252,925.00		

GRAND TOTAL **41,995,086.00** **48,478,201.00** **6,483,115.00**

Summary

Particulars	Module I	Module II	Total
Less than 1 Yr	1,425,622.00	361,500.00	1,787,122.00
1Yr - 2 Yrs	2,975,391.00	442,900.00	3,418,291.00
2 Yrs - 3 Yrs	1,829,177.00	784,750.00	2,613,927.00
Over 3 Yr	252,925.00	464,700.00	717,625.00
Total	6,483,115.00	2,053,850.00	8,536,965.00

KOITALEEL SAMOEI UNIVERSITY COLLEGE

FEES PREPAYMENTS

FEES PREPAYMENTS FOR MODULE II STUDENTS (WITH OVERPAYMENT) AS AT 30-Jun-2024

Degree Programme: ALL PROGRAMMES

No	Reg Number	Student Names	Debits (DR)	Credit (CR)	Overpayment	Balance	Year	
21	D61/0061/2022	LIMO ELLY KIPKEMBOI	0	101,500.00	101,500.00	0	2022/2023	1 YR
					100,000.00	0	2022/2023	1 YR
22	D61/0062/2022	KIPROP CYRUS BIWOTT	0	102,000.00	102,000.00	0	2022/2023	1 YR
23	D61/0063/2022	LAGAT COSMAS KIPKOGEI	0	58,000.00	58,000.00	0	2022/2023	1 YR
25	E35/0479/2022	JELIMO JACKLINE		361,500.00	361,500.00			

5	D33/0447/2021	CHOGE DAVID	152,500.00	272,000.00	119,500.00	0	2021/2022	2 YRS
6	D33/0455/2021	KIPYESANG ROSE CHEMUTAI	152,500.00	232,500.00	80,000.00	0	2021/2022	2 YRS
7	D33/0460/2021	JEPCHUMBA CALVIN	152,500.00	212,800.00	60,300.00	0	2021/2022	2 YRS
11	D61/0055/2021	CHERUIYOT MERCY CHEMUT	182,000.00	183,500.00	1,500.00	0	2021/2022	2 YRS
12	D61/0056/2021	LIMO JACKLINE JEROP	182,000.00	200,000.00	18,000.00	0	2021/2022	2 YRS
13	D61/0058/2021	LELEI EZEKIEL KIPKORIR	182,000.00	242,000.00	4,000.00	0	2021/2022	2 YRS
17	E55/0045/2021	TARUS C KIPRONO EVANS	238,000.00	292,100.00	54,100.00	0	2021/2022	2 YRS
18	E55/0046/2021	JEPCHIRCHIR GILLIAN	238,000.00	104,000.00	104,000.00	0	2021/2022	2 YRS
10	D61/0047/2021	MMALENGE KELVIN ANTONY	0	104,000.00	104,000.00	0	2021/2022	2 YRS
			1,479,500.00	1,922,400.00	442,900.00			

1	D33/0080/2020	SANG REUBEN	0	70,000.00	70,000.00	0	2019/2020	3 YRS
4	D33/0081/2020	MARU ROSE JEPCHOGE	0	426,000.00	426,000.00	0	2021/2022	3 YRS
19	D33/0079/2020	CHEBET MILLICENT	0	225,500.00	225,500.00	0	2022/2023	3 YRS
8	D61/0010/2020	SAMOEI KIPYEGO SAMUEL	277,000.00	280,050.00	3,050.00	0	2021/2022	3 YRS
16	E55/0030/2020	SEUREI OBED KIPNGETICH	238,000.00	275,000.00	37,000.00	0	2021/2022	3 YRS
14	E45/0041/2020	JERONO JOAN	335,400.00	352,100.00	16,700.00	0	2020/2021	3 YRS
2	E55/0025/2020	KORIR KIPLIMO KENNETH	292,000.00	292,500.00	500	0	2020/2021	3 YRS
3	E55/0026/2020	SIELE CHEPKOSGEI OLIVIAH	292,000.00	297,000.00	5,000.00	0	2020/2021	3 YRS
15	E55/0012/2020	CHEPNETICH RACHAEL	292,000.00	293,000.00	1,000.00	0	2021/2022	3 YRS
			1,726,400.00	2,511,150.00	784,750.00			

9	D61/0014/2019	CHELAGAT EMMY	327,000.00	696,000.00	369,000.00	0	2021/2022	4 YRS
20	D33/0089/2019	SINGOEI WILSON KIPKOSGEI	447,500.00	532,500.00	85,000.00	0	2022/2023	4 YRS
24	E35/0087/2019	JEPKOECH EUNICE	494,000.00	504,700.00	10,700.00	0	2022/2023	4 YRS
			1,268,500.00	1,733,200.00	464,700.00			

GRAND PROGRAMME TOTALS

4,474,400.00 6,528,250.00 2,053,850.00

Summary

Particulars	Module II
Less than 1 Yr	361,500.00
1Yr - 2 Yrs	442,900.00
2 Yrs- 3 Yrs	784,750.00
Over 3 Yr	464,700.00
Total	2,053,850.00