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**MOI UNIVERSITY**

**ANNUAL REPORT  
and  
ACCOUNTS  
for  
THE YEAR ENDED 30TH JUNE, 1998**

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MOU

## Annual Report and Accounts for the Year ended 30 June, 1998

KENYA NATIONAL ASSEMBLY

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## **Chancellor and Officers of the University**

### **Chancellor**

HIS EXCELLENCY DANIEL T. ARAP MOI, C.G.H. M.P., Hon.D. Sc.(Moi), LL.D (Nairobi), D.Sc., (New Brunswick), D.Ed. (Kenyatta), D.Sc. (Egerton), Hon. Ph.D. (Soka), Hon.LLD (Andrews). D.Sc. Eng. (Jomo Kenyatta). PRESIDENT AND COMMANDER-IN-CHIEF OF THE ARMED FORCES OF THE REPUBLIC OF KENYA AND THE CHANCELLOR OF MOI UNIVERSITY

### **Chairman of Council**

E. BII, B. A.,(HONS) ( NAIROBI)

### **Vice-Chairman of Council**

D.G. GATEI, O. W. W.,  
M.B. Ch.B.(E.A.), F.R.C. Path. (U.K.)

### **Honorary Treasurer**

N.Tum M.B.S., Dip.Ed.(KSTC), LLB,(London), M.Sc., MBA (San Diego) C.P.S.(K), MBIM, MKIM  
Advocate of the High Court of Kenya

### **Vice-Chancellor**

R.M. MUNAVU, O.G.W.  
B.A.(Kalamazoo), M.Sc. (Wayne), Ph.D.(Detroit), FKNAS

### **Deputy Vice-Chancellor**

D.K. SOME, O.G.W.,  
B.Sc., (Eng.) (Newcastle), M.Sc. (Cranfield), Ph.D. (New Castle), M.A., Ph.D. (Ohio)

### **Chief Academic Officer**

K. OLE KAREI, E..B.S.,  
B.A(Philander Smith), M.A. (Atlanta), M.PA(Pittsburgh), M.A., Ph.D.(Pennsylvania)

### **Chief Administrative Officer**

J.K. SANG  
B. A. (Iowa), M.Sc. (Illinois), M.A., Ph.D. (Ohio)

### **Principal, Maseno University College**

W.R. OCHIENG, M.B.S.  
B.A. (E.A), Ph.D (Nairobi)

### **Principal, Chepköilel Campus**

M.J. KAMAR  
B.Sc.(Agric.) (PAU), M.Ed.(McGill), Ph.D. (Toronto)

### **Finance Officer**

H.S. KIPKEMBOI  
M.B.A (Salford) C.P.A. (K)



## Members of University Council

Chairman	E. Bii, B.A.(Hons) (Nairobi)
Vice-Chairman	D.G. Gatei, O.G.W.,M.B.Ch.B.(E.A), F.R.C.Path,(U.K.)
Honorary Treasurer	N.Tum M.B.S.Dip.Ed.(KSTC), LLB, (London) M.Sc., MBA (San Diego) C.P.S (K), MBIM, MKIM Advocate of The High Court of Kenya
Vice-Chancellor	R.M. Munavu, O.G.W., B.A (Kalamazoo), M.Sc.(Wayne). Ph.D. (Detroit), FKNAS
Deputy Vice-Chancellor	D. K. Some O.G.W, B.Sc.(Eng.) (Newcastle), M.Sc., (Cranfield), Ph.D (Newcastle, R. Eng., MIEK
Principal, Maseno University College	W.R. Ochieng' M.B.S., B.A.(EA) Ph.D
Principal Chepkoilel Campus	M. J. Kamar, B.Sc.(Agricult.) (PAU), M.Ed. (McGill), Ph.D (Toronto)
Permanent Secretary Ministry of Education and Human Resource Development	W.K.K. Kimalat, MGH, B.Ed.(Makerere) M.Sc, (Wisconsin - Milwaukee)
Permanent Secretary Ministry of Public Works	S.A. Akute B.Sc.(Civil Eng.) M.Sc. (Highways Eng.) R.Eng., M.I.E.K.
Permanent Secretary Ministry of Health	S. Mbova, C.B.S., B.A.(Hons) (Nairobi)
<b>Members</b>	O.S. Farah, H.S.C., Dip.Ed.(Birmingham) Jeanne Gacheche, LLB(Nairobi) Advocate of the High Court of Kenya M.M. Hyder, Dip. Ed.(E.A.) B.Sch (St. Andrews), Ph.D. (Leeds). F.N Pertet, B.Sc., M.Sc.(Nairobi) H. Cheramboss ( Mrs), B.Ed. (Nairobi) L. Keitany, B.Sc.(Eng.) (Manchester), M. Otieno-Odongo, B.Sc. (Eng)(Nairobi), C.Eng. R. Eng. J. Misoi, D.V.M., M.V.Sc. (Budapest) Adv.Dip. (Copenhagen)
Senate Representatives	H.N.K. arap Mengech M.B.S, M.B.Ch.B (Nairobi) D.P.M. (Edin), M.R.C. Psych. (U.K)

**Students Representatives**

**Graduate Student Representatives**

**Secretary**

**In Attendance**

B.C.C. Wangila, Dip.Ed.(Kenya) Dip.Aqua(ARAC),  
B.Sc.(Nairobi), M.Tech.(Rivers State), Ph.D(Monitoba)

E.M. Standa, B.A., M.A, Ph.D(SUNY at Buffalo)

Chairman (MUSO). Secretary General (MUSO).

Chairman (MUGSA).Secretary General (MUGSA).

Chief Administrative Officer: J. K. Sang B.A.(Iowa),  
M.Sc.(Illinois), M.A., Ph.D (Ohio)

Chief Academic Officer: K. Ole Karei E.B.S., B.A. (Philander  
Smith), M.A. (Atlanta), M.P.A. (Pittsburgh), M.A.,Ph.D  
(Pennsylvania)

Finance Officer: H.S. Kipkemboi, M.B.A(Salford), C.P.A (K)

## **Report of the Vice-Chancellor for the year ended 30<sup>th</sup> June, 1998**

It is with great pleasure that I present the Annual Report and Accounts of Moi University for the Financial year ended 30<sup>th</sup> June, 1998. The major highlights of this report are as follows:-

The University recorded a modest surplus of K£757,000 during the year under review as compared with a deficit of K£1,697,050 recorded during the preceding financial year – 1996/97. The achievement recorded is attributed to increased efficiency in the collection of revenue and in particular the tuition and accommodation fees from the students. Although there was also a slight increase of about 30% in the Exchequer grants during the year, this was specifically meant to cater for the salary increases awarded to all the staff in the Public Sector by the Government in July and November, 1997 respectively. Similarly, there was an effective and efficient financial management of the available resources such that the University recorded an overall increase of 28% in revenue inflows including Exchequer grants against an average increase of 20% in expenditure incurred during the year.

### **Indebtedness**

Despite the positive performance as indicated above, the University was still indebted to her Recurrent and Development Creditors to the tune of K£3,486,450 and K£5,011,200 respectively as at 30<sup>th</sup> June, 1998. These debts made the University to operate in a precarious financial position. However, there was a government assurance that some of the debts and particularly the Development ones would be settled directly in the subsequent year.

### **Academic Programmes**

I would also like to report that while the academic programmes went on smoothly during the period under review, the University at some stage experienced an acute shortage in physical facilities especially those relating to Lecture Rooms and Student Accommodation. Ironically such physical facilities had been planned for wayback in the early 1990's but their construction stalled a few years ago due to financial constraints. Nevertheless, efforts are being made to complete such projects in the coming years through other sources of funding including probably internally generated funds.

### **Donor Funded Projects**

The Dutch Government under the MHO Projects continued to support the University with the funding of several faculties/departments mainly in terms of capacity building both in academic and non-academic areas and improvement of management information systems as well as management support within the central administration. Apart from these, this major donor facilitated the construction of limited physical facilities during the year. Such facilities include a garage, seed technology and medical laboratories. In addition, the University received donations in form of modern garage equipment, computers and vehicles from the donor.

### **Appreciation**


I would like to take this opportunity to thank the Government for its continued financial assistance and the University Council for its invaluable guidance and support during the period under review.



Secondly, I have to thank the Dutch Government, being our major donor, for the material and financial support extended to the University through the 'MHO' projects during the year.

Thirdly, I would also like to thank other donors who supported the institution in the areas of staff development through Scholarship awards and research funding. These include the Association of Commonwealth Universities, DAAD, Ford Foundation, K.A.R.I., European Union, Rockefeller Foundation, Africa Academy of Sciences, UNESCO, Indiana University, the Fullbright and Linkoping University among others.

Finally, I wish to thank all the staff and students of this University for their hardwork, dedication and exemplary discipline during the year.



**Prof. Raphael M. Munavu**  
**Vice-Chancellor**

30<sup>th</sup> October, 1998

## **Report of the Auditor General (Corporations) on the Accounts of Moi University for the year ended 30<sup>th</sup> June, 1998**

I have examined the Accounts of Moi University for the year ended 30<sup>th</sup> June 1998 in accordance with Section 29(2) of the Exchequer and Audit Act, (Cap.412). I have obtained all the information and explanation required for the purpose of the audit. Proper books of account have been kept by the University and the Accounts, which have been prepared under the historical cost convention, are in agreement therewith and comply with the Moi University Act, 1984.

In my opinion and except for the following reservations, the Accounts, when read together with the Notes thereon, present a true and fair view of the financial state of affairs of the University as at 30<sup>th</sup> June, 1998 and of its surplus and funds flow for the year then ended.

### **1. Stalled Projects**

During the year 1997/98 the position regarding the stalled projects valued at Kshs.1,022,945,000 previously referred to in the Report for the year 1996/97 remained the same as earlier reported. The continued non-revival of these projects is likely to result in higher completion costs when the projects are eventually restarted in view of cost escalation arising from such delays while abandonment of the projects will result in nugatory expenditure regarding the amount already expended.

### **2. Cash and Bank Balances**

The University's cash books in respect of nineteen(19) of its Bank accounts with balances totaling Kshs.26,563,526 were not reconciled with the respective bank statements. In addition 10 of the University's bank accounts had overdrawn total balances of Kshs.29,920,000 which have not been reflected in the Balance Sheet and for which no satisfactory explanation has been given. Consequently the correctness of the Balance Sheet Cash and Bank balances figure of Kshs.66,730,000 could not be confirmed.

### **3. Medical Expenses**

During the year under review, the University exceeded its medical budgetary allocation of Kshs.19,963,400 by 32,385,600. This huge budget overrun appears to have been caused by lack of adequate controls and clear policy governing medical allowances and facilities. Although the University had its own 3 medical clinics, it was noted that medical services of 16 private doctors were also obtained against which total expenditure of Kshs.3,976,919 was incurred in respect of consultancy fees during the year 1997/98. In addition refund for drugs has no control limit as the University appears to run an open ended medical scheme.



**S. M. MALUKI**

**Auditor General (Corporations)**

11<sup>th</sup> April 2000



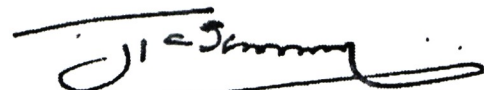
## Balance Sheet

### As At 30th June 1998

	NOTE	1998 KHS'000	1997 KHS'000
<b>FIXED ASSETS</b>			
Land and Buildings	5	1,686,879	1,693,713
Plant, Equipment and Furniture	5	142,166	178,054
Motor Vehicles	5	37,428	56,142
		<u>1,845,349</u>	<u>1,927,909</u>
<b>CURRENT ASSETS</b>			
Stocks and Stores	7	24,081	20,087
Debtors and Debit Balances	8	20,072	24,010
Short-Term Deposits	9	16,113	6,152
Cash and Bank Balances	10	66,730	57,178
		<u>126,996</u>	<u>107,427</u>
<b>Less: CURRENT LIABILITIES</b>			
Creditors and Credit Balances	11	198,878	213,432
Bank Overdraft		-	7,578
		<u>198,878</u>	<u>221,010</u>
<b>NET CURRENT ASSETS</b>		<u>(71,882)</u>	<u>(113,583)</u>
		<u>1,773,467</u>	<u>1,814,346</u>
<b>Financed by:</b>			
Capital Reserves	6	1,717,868	1,784,164
Unexpended Balances on Special- Account & Grants	13	28,146	18,227
Appropriation for specific Purposes	14	5,011	4,667
Income & Expenditure Account (Page 4)		22,442	7,288
		<u>1,773,467</u>	<u>1,814,326</u>



R.M. MUNAVU, B.A., M.Sc., Ph.D., FKNAS  
VICE CHANCELLOR



J.K. SANG, B.A., M.Sc., M.A., Ph.D.  
CHIEF ADMINISTRATIVE OFFICER



HOSEA S. KIPKEMBOI, M.B.A., C.P.A(K)  
FINANCE OFFICER

30th October 1998

## Income and Expenditure Account

for the Year Ended 30th June, 1998

	NOTE	1998 KSHS'000	1997 KSHS'000
<b>INCOME:</b>			
Capitation Grant (Page 17)	15 (i)	749,139	571,988
Tuition and Related Charges	(ii)	96,033	87,492
Farms' Income	(iii)	8,954	13,739
Other Service Rendered	(iv)	72,132	47,319
Sundry Income		4,251	2,614
		<b>930,509</b>	<b>723,152</b>
<b>EXPENDITURE:</b>			
Academic Departments	16(i)	488,091	327,049
Administration and Central Services	(ii)	219,937	169,771
Academic Services	(iii)	24,319	23,108
General Educational Services	(iv)	30,142	27,407
Maintenance of Premises	(v)	25,555	42,479
Staff and Students Facilities and Welfare	(vi)	106,675	113,881
Farms' Expenditure	(vii)	13,603	28,515
Miscellaneous Expenditure	(viii)	6,733	24,883
		<b>915,355</b>	<b>757,093</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>		15,154	(33,941)
Accumulated Surplus (Déficit) Brought Forward		7,288	41,229
<b>Accumulated Surplus (Deficit) Carried Forward</b>		<b>22,442</b>	<b>7,288</b>

## Cashflow Statement

for the year ended 30th June 1998

	1998 KSHS'000	1997 KSHS'000
<b>Surplus/(Deficit)</b>	<b>15,154</b>	<b>(33,941)</b>
Add: Changes in		
Stocks and Stores	3,994	(18,276)
Debtors and Debit Balance	(3,938)	3,004
Creditors & Credit Balance	<u>14,554</u>	<u>134,074</u>
 <i>(a) Net Cashflow from Operating Activities</i>	 <b>29,764</b>	 <b>84,861</b>
Cashflow from Investing Activities		
Capital Receipt	9,430	131,287
Special Grants & Appropriations	39,615	51,332
Purchase of fixed assets	(72)	(101,908)
Expenditures on Special Grants & Appropriation	(42,216)	(106,341)
Payments to Capital Creditors	<u>(9,430)</u>	<u>(131,287)</u>
 <i>(b) Net for Investing Activities</i>	 <u><b>(2,673)</b></u>	 <u><b>(156,917)</b></u>
 Net Increase(Decrease) in cash and cash Equivalents (a+b)	 27,091	 (72,056)
Cash & Cash Equivalents Brought Forward 1997	55,752	127,808
<b>Cash &amp; Cash Equivalents Carried Forward 1998</b>	<u><b>82,843</b></u>	<u><b>55,752</b></u>



## Notes to the Accounts

for the yearended 30th June, 1998

### 1. Significant Accounting Policies

- 1.1 The accounts are prepared under the historical cost convention as modified by the revaluation of certain fixed assets.
- 1.2 Income from grants and fees represent only amounts receivable in relation to the financial year 1997/98.
- 1.3 Fixed assets are stated at cost or professional valuation.

Depreciation is provided for at annual rates estimated to write off the assets over their expected useful lives. The rates are:

Building	-	2%
Plant, Equipment and Furniture	-	12.5%
Motor Vehicles	-	25%

Depreciation is on straight-line basis and it is charged to the Capital Reserves.

- 1.4 Stocks are valued at the lower of cost and net realizable value.
- 1.5 The cost of library books and teaching materials are written off to expenditure as incurred.
- 1.6 Appropriation for specific purpose represent revenue generated by some departments and unspent balance on certain votes, carried forward to meet expenditure in the ensuing year.
- 1.7 Deans Committee research grants are votes set aside from current and past financial years. The uncommitted balance on each research grant is carried forward until the related research project is completed.
- 1.8 The main pension scheme for the University's staff is the Moi University Pensions Fund, which was started from 1st July 1991. The University's contributions to this scheme have been charged to the relevant Salaries votes.
- 1.9 Values for equipment donated are estimated by the University or as advised by donors.

### 2 Contingent Liabilities

- (i) Guarantees provided to the banks for employees:-

	1997/98	1996/97
	KSHS'000	KSHS'000
Car, Housing and Furniture Loans	<u>20,400</u>	<u>21,500</u>

The contingent liability represents staff loans for Furniture, Cars and Housing with Kenya Commercial Bank that are guaranteed by the University

- (ii) Capital Development project creditors are likely to demand interest and penalties on outstanding payments. The same has not been accrued in the accounts since the actual amount in each case is still unknown.

### 3. Currency

The accounts are expressed in Kenya Shillings and the amounts are rounded to the nearest one thousand shillings.

### 4. Legal Status

The University is a body corporate established in Kenya under the Moi University Act. 1984,

### 5. Fixed Assets

COST/VALUATION	LAND KSHS'000	BUILDINGS KSHS'000	W.L.P KSHS'000	PLANT AND EQUIPMENT KSHS'000	FURNITURE KSHS'000	MOTOR VEHICLE KSHS'000	TOTAL KSHS'000
1st July 1997	20,000	578,505	1,095,208	181,484	106,153	108,764	2,090,084
Additions	2,779	1,389	16,886	-	72	-	21,126
Transfers	-	42,820	(42,820)	-	-	-	-
Adjustments	-	-	(24,988)	-	-	-	(24,988)
30th June 1998	22,779	622,714	1,044,286	181,454	106,225	108,764	2,086,222
<b>DEPRECIATION</b>							
1 <sup>st</sup> July 1997	-	11,570	-	72,318	37,235	52,622	173,746
Charge for the year	-	12,454	-	22,682	12,278	18,714	67,128
30th June 1998	-	24,024	-	95,000	50,513	71,336	240,873
<b>NET BOOK VALUE</b>							
30th June, 1998	22,779	598,690	1,044,286	86,454	55,712	37,428	1,845,349
30th June 1997	20,000	566,935	1,095,208	109,136	68,918	56,142	1,916,339

### Notes

- The value of the three thousand acres of land donated by East African Tanning and Extract Company (EATEC) remains at a conservative figure of Kshs. 20 million being value used for payment of legal fees and does not include other unvalued donations as follows: 20 acres at Gwasi, 35 hectares at Sabaki Malindi, 100 hectares at Homa Hills and 1057 acres at Chepkoilel Campus
- Motor Vehicles with a cost of Kshs. 33,908,000 were written off during the 1995/1996 financial year



**6. CAPITAL FUND**

	KSHS'000	KSHS'000
Balance as at 1st July 1997	1,784,164	1,151,585
Capital Receipts:		
Government of Kenya	9,430	131,287
Donated Buildings	-	300,929
Donated Equipment	-	103,077
Donated Furniture	-	63,859
Donated Motor Vehicles	-	74,856
Purchased Assets	<u>3502</u>	-
	<u>1,797,096</u>	<u>1,825,593</u>
Prior Year Adjustment: Purchased Plot	4,168	(7,955)
Minor Works Expensed	(16,268)	-
	<u>1,784,996</u>	<u>1,817,638</u>
Less: Depreciation Note (1,2 & 3)	67,128	33,474
Balance as at 30th June 1998	<u>1,717,868</u>	<u>1,784,164</u>
<b>7. STOCKS AND STORES</b>		
General stores	19,437	14,763
Cattle	3,614	3,614
Chicken	129	129
Cereals	2,901	1,234
Horticulture	-	347
	<u>24,081</u>	<u>24,087</u>
<b>8. DEBTORS AND DEBIT BALANCES</b>		
General Debtors	14,010	9,067
Faculty of Information Science	114	9
MHO Project Office	3,409	3,377
Horticulture	495	414
Miscellaneous	<u>2,044</u>	<u>11,143</u>
	<u>20,072</u>	<u>24,010</u>
<b>9. SHORT-TERM DEPOSITS</b>		
Fixed Deposits General	15,413	5,452
Fixed Deposits Health Sciences	700	700
	<u>16,113</u>	<u>6,152</u>

**10. CASH AND BANK BALANCES**

Kenya Commercial Bank	11,651	8,499
National Bank	28,382	28,553
Standard Bank	1,237	6,232
Barclays Bank	13,631	863
ABN AMRO Bank	11,886	11,132
Chepkoilel Farm	191	257
Main Farm – BBK	285	1,652
Kitchens – NBK	<u>467</u>	-
	<b><u>66,730</u></b>	<b><u>48,679</u></b>

**11. CREDITORS AND CREDIT BALANCES**

Development Creditors	100,224	104,966
Recurrent Creditors	69,729	71,416
Deans Committee Grant	313	340
Post-graduate Programme	4,023	5,493
MUSO	418	675
Caution Money	3,966	4,124
Room Deposit	2,819	1,354
Key Deposit	-	1,797
Dr Mackay's Prize	34	34
Survey Fees for Staff	517	517
Prepaid Fees	2,078	633
Miscellaneous Credits	14,757	22,052
Others	-	<u>28</u>
	<b><u>198,878</u></b>	<b><u>213,432</u></b>

**12. BANK OVERDRAFTS**

Main Campus	-	4,221
Chepkoilel Farm	-	700
Main Farm	=	<u>2,657</u>
	=	<b><u>7,578</u></b>

**13. UNEXPENDED BALANCE ON SPECIAL ACCOUNTS AND GRANTS**

Research Grants	28,146	18,227
-----------------	--------	--------

**14 APPROPRIATION FOR SPECIAL PURPOSES**

Education Comm. & Technology	2,464	2,234
Convocation Former Students	471	580
Funds for the Disabled	76	76
School of Environmental Studies	341	165
Moi University Mortuary	872	725
Production Unit	8	132
Moi University Library	<u>779</u>	<u>755</u>
	<b><u>5,011</u></b>	<b><u>4,667</u></b>

**15. INCOME****(i) Tuition Related Charges**

Tuition Fees	80,852	72,920
Registration Fees	404	274
Students I.D. Cards	260	291
Examination Fees	5,555	5,421
Medical Fees	5,828	6,318
Activity Fees	2,776	2,268
Sundry Income	<u>358</u>	<u>-</u>
	<b><u>96,033</u></b>	<b><u>87,492</u></b>

**(ii) Farms' Income****(a) Main Campus**

Crop Sales	271	878
Livestock and Milk Sales	895	1,664
Cafeteria Sales	-	152
Miscellaneous	<u>2</u>	<u>17</u>
	<b><u>1,168</u></b>	<b><u>2,711</u></b>

**(b) Chepkoilel Farm**

Crop Sales	2,103	4,689
Livestock & Milk Sales	5,606	5,705
Cafeteria Sales	32	618
Miscellaneous Income	<u>45</u>	<u>16</u>
	<b><u>7,786</u></b>	<b><u>11,028</u></b>
	<b><u>8,954</u></b>	<b><u>13,739</u></b>

**(iii) Other Services Rendered**

Bookshop Sales	10,645	9,806
Accommodation & Catering Services	53,522	3,0362
Rental Income	7,844	7,120
Commercial Tree Sales	<u>121</u>	<u>31</u>
	<b><u>72,132</u></b>	<b><u>47,319</u></b>

**vi) Sundry Income**

Sales of Tender Documents	85	122
Telephone charges	104	6
Transport charges	345	547
Water sales	112	117
Graduation fees	383	474
Photocopying charges	-	3
Interest earned	1,498	-
Miscellaneous Others	1,724	1,345
	<b><u>4,251</u></b>	<b><u>2,614</u></b>



**16. EXPENDITURE****(i) Academic Departments**

Personal Emoluments	243,967	145,735
House Allowance	128,483	91,157
Part-Time Lecturers	4,619	5,631
Gratuity and Retirement Benefits	31,085	21,316
Teaching and Office Expenses	15,915	22,015
Travelling and Accommodation	11,598	7,339
Telephone	2,746	4,801
Service Units	-	4,535
Vehicles Running Expenses	3,007	6,209
Staff Development	26,627	18,311
University Research Programme	8,363	-
Field Courses	11,681	-
	<b>488,091</b>	<b>327,049</b>

**(ii) Administration and Central Services**

Personal Emoluments	104,712	60,665
House Allowance	37,382	33,902
Gratuity and Retirement Benefits	8,780	8,676
Travelling and Accommodation	2,143	3,473
Office Expenses	12,131	8,682
Insurance	6,277	6,000
Postal and telegram	1,627	1,098
Vehicle Running Expenses	9,910	14,231
Telephones	2,462	6,520
Official Entertainment	34	361
Council and Senate Matters	6,255	5,335
Passage and Baggage	17,463	14,669
Advertising and Publicity	3,226	6,159
Bank Charges	1,479	-
Publishing and Printing	413	-
Ceremonial Expenses	492	-
Bookshop Purchases	<u>5,151</u>	-
	<b>219,937</b>	<b>169,771</b>

**(iii) Academic Services****(a) Library:**

Personal Emoluments	12,842	11,269
House Allowance	6,271	5,388
Gratuity and Retirement Benefits	1,473	1,089
Travelling and Accommodation	132	275
Office Expenses	178	449
Vehicle Running Expenses	301	1,181
Books and Periodicals	734	762
Telephone Services	40	40
	<b>21,971</b>	<b>21,971</b>

<b>(b) Desk Top Publishing</b>		
Personal Emoluments	554	381
House Allowance	374	355
Gratuity and Retirement Benefits	71	57
Office Expenses	111	123
Travelling and Accommodation	11	107
Vehicle Running Expenses	<u>10</u>	-
	<b><u>1,131</u></b>	<b><u>1,023</u></b>
<b>(c) Computer Services:</b>		
Personal Emoluments	697	406
House Allowance	362	305
Gratuity and Retirement Benefits	85	164
Travelling and Accommodation	60	40
Office Expenses	7	144
Vehicle Running Expenses	6	-
	<b><u>1,217</u></b>	<b><u>1,062</u></b>
<b>TOTAL</b>	<b><u>24,319</u></b>	<b><u>23,108</u></b>
<b>(iv) General Educational Services</b>		
Graduation Expenses	3,873	4,685
Students Admission and Examination	134	794
External Examiners	13,076	6,938
Postgraduate Expenses	5,140	10,946
Staff Development Non-Academic	984	1,389
External Travel and Accommodation	3,556	1,538
Conference and Seminars	<u>3,379</u>	<u>1,117</u>
	<b><u>30,142</u></b>	<b><u>27,407</u></b>
<b>(v) Maintenance of Premises</b>		
Rents and Rates	627	11,138
Electricity, Water and Conservancy	21,076	21,710
Maintenance of Buildings	15,315	9,631
	<b><u>25,555</u></b>	<b><u>42,479</u></b>
<b>(vi) Staff and Students Facilities and Welfare</b>		
University Medical Scheme	52,349	39,126
Recruitment Expenses	196	637
Leave and Passage	22,586	2,790
Hotel Accommodation and Hospitality	1,818	3,362
House to Office Expenses	3,751	3,265
Students Accom., Catering Expenses.	24,950	55,231
Students Welfare Services.	1,135	9,470
	<b><u>106,975</u></b>	<b><u>113,881</u></b>



**(vii) Farms' Expenditure**

**1. Main Campus Farm:**

Crop Production Expenses	813	2,676
Personnel Expenses	4,800	4,043
Livestock Expenses	1,137	4,199
Office Expenses	<u>16</u>	<u>15</u>
	<b><u>6,766</u></b>	<b><u>10,933</u></b>

**(b) Chepkoilel Farm:**

Crop Production Expenses	1,723	8,077
Personnel Expenses	144	188
Livestock Expenses	4,925	8,938
Office Expenses	36	177
Travelling and Transport	9	<u>202</u>
	<b><u>6,837</u></b>	<b><u>17,582</u></b>

**TOTAL** **13,603** **28,515**

**(viii) Miscellaneous Expenses**

A.S.K. Show	506	340
Maintenance of Plant and Equip.	4,088	8,966
Others	<u>2,139</u>	<u>15,577</u>
	<b><u>6,733</u></b>	<b><u>24,883</u></b>

**Supplementary Accounts**  
**Bookshop Revenue Account**  
for the year ended 30th June 1998

	<b>1998</b> <b>KSHS'000</b>
Sales	<u>10,645</u>
Less: Cost of sales:	
Stock 1 <sup>st</sup> July, 1997	10,060
Purchases	<u>9,930</u>
Cost of Goods available	<u>19,990</u>
Less: Stock 30 <sup>th</sup> June, 1998	<u>14,839</u>
Cost of Sales	<u>5,151</u>
Cross Surplus for the year	<u>5,494</u>
Less: Expenditure	
Office and Travelling Expenses	467
Personal Emoluments	<u>3,861</u>
	<u>4,328</u>
Net Surplus (deficit) for the year	<u>1,116</u>

**NOTE:** The stocks for the year include obsolete stock Kshs.1,102,000.00

## University Farms' Revenue Accounts for the year ended 30<sup>th</sup> June, 1998

	MAIN CAMPUS	CHEPKOILE] CAMPUS KSHS'000
Sales - Crops	271	2,103
- Livestock	897	5,606
- Cafeteria	-	<u>77</u>
	<u>1,168</u>	<u>7,786</u>
Less: - Cost of Sales		
Crops	813	1,723
- Livestock	<u>1,137</u>	<u>4,925</u>
	1,950	6,648
Cross Surplus for the year	(782)	1,138
Less: Expenditure		
Personal Emoluments	1,686	3,258
Office and Travelling Expenses	<u>16</u>	<u>45</u>
	<u>1,702</u>	<u>3,303</u>
<b>Net Surplus/(deficit)</b>	<b>(2,484)</b>	<b>(2,165)</b>

## Recurrent Grants and Grants in Aid Received in the year 1997/98

DATE RECEIVED	CHQ NO.	DETAILS	MR/ISSUED	AMOUNT KSHS
30.07.1997	000125	Grants in Aid	15408	49,808,500.00
29.08.1997	090240	Grants in Aid for Aug.1997	15813	49,808,500.00
30.09.1997	000412	Grants in Aid for Sep. 1997	15686	87,164,875.00
06.11.1997	000517	Grants in Aid for Oct.1997	17010	62,319,625.00
04.12.1997	000703	Grants in Aid for Nov. 1997	17148	32,790,460.00
27.01.1998	000911	Grants in Aid for Dec. 1997	17270	59,008,700.00
03.02.1998	001045	Grants in Aid for Jan. 1998	17292	54,024,140.00
06.03.1998	001168	Grants in Aid for Feb.1998	17948	54,027,140.00
03.04.1998	001308	Grants in Aid for March 1998		63,296,820.00
04.5.1998	001416	Grants in Aid for April 1998	20031	63,296,820.00
05.6.1998	001569	Grants in Aid for May 1998		63,296,820.00
30.06.1998	001660	Grants in Aid for June 1998	20544	83,296,320.00
		<b>Total</b>		<b>722,138,720.00</b>
		ACCELERATED GRANTS AND GRANTS IN AID		
31.07.1997	000118	Received in July	15407	10,000,000.00
04.12.1997	000714	Received in December	17149	18,000,000.00
		<b>Grand Total</b>		<b>749,138,720.00</b>

## Other Information (5 Year Trend)

### (i) General Revenue Statistics

Percentage distribution of Income and Expenditure over the last five years

#### INCOME

	1997/98	1996/97	1995/96	1994/95	193/94
	%	%	%	%	%
Government Grants	80.51	79.00	80.39	86.68	67.13
Tuition and other fees	10.32	12.00	6.81	5.23	16.67
Other services rendered	1.42	7.00	8.40	4.70	14.42
Other income	7.76	2.00	4.40	3.39	1.78
		100	100	100	
<b>Total Income (KShs'000)</b>	<b><u>930,509</u></b>	<b><u>723,152</u></b>	<b><u>794,483</u></b>	<b><u>628,752</u></b>	<b><u>477,374</u></b>

#### EXPENDITURE

Academic Departments	53.32	43.20	40.66	54.05	56.01
Administration Departments	24.03	22.42	22.64	40.66	39.91
Academic Services	2.66	3.05	2.08	-	-
General Educational Services	3.29	3.62	3.78	-	-
Maintenance of Premises	2.79	5.61	5.26	-	-
Staff & Students Fac. & Welfare	11.69	15.05	17.99	-	-
Other Expenditure	<u>2.22</u>	<u>7.05</u>	<u>7.59</u>	<u>5.29</u>	<u>4.08</u>
		<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
<b>Total Expenditure (KShs' 000)</b>	<b><u>915,355</u></b>	<b><u>757,093</u></b>	<b><u>753,254</u></b>	<b><u>626,302</u></b>	<b><u>508,137</u></b>

### (ii) Capital Development Statistics

The following table shows Fixed Assets and Capital Receipts from the Government

Fixed Assets (Kshs' 000)	1,845,349	1,927,909	1,408,152	1,392,510	1,382,848
Capital Receipts (Kshs' 000)	9,430	131,287	28,126	37,185	54,121

### (iii) Student Population Statistics

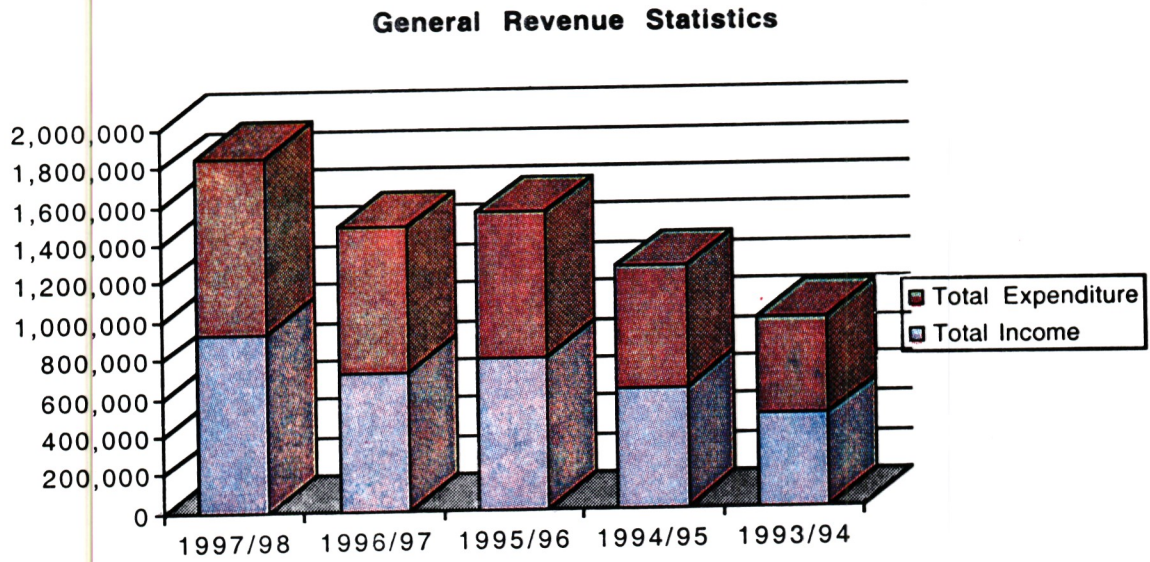
Undergraduates	6,134	5,594	4,894	5,023	5,145
Postgraduates	482	456	276	267	267

### (iii) Staff Population Statistics

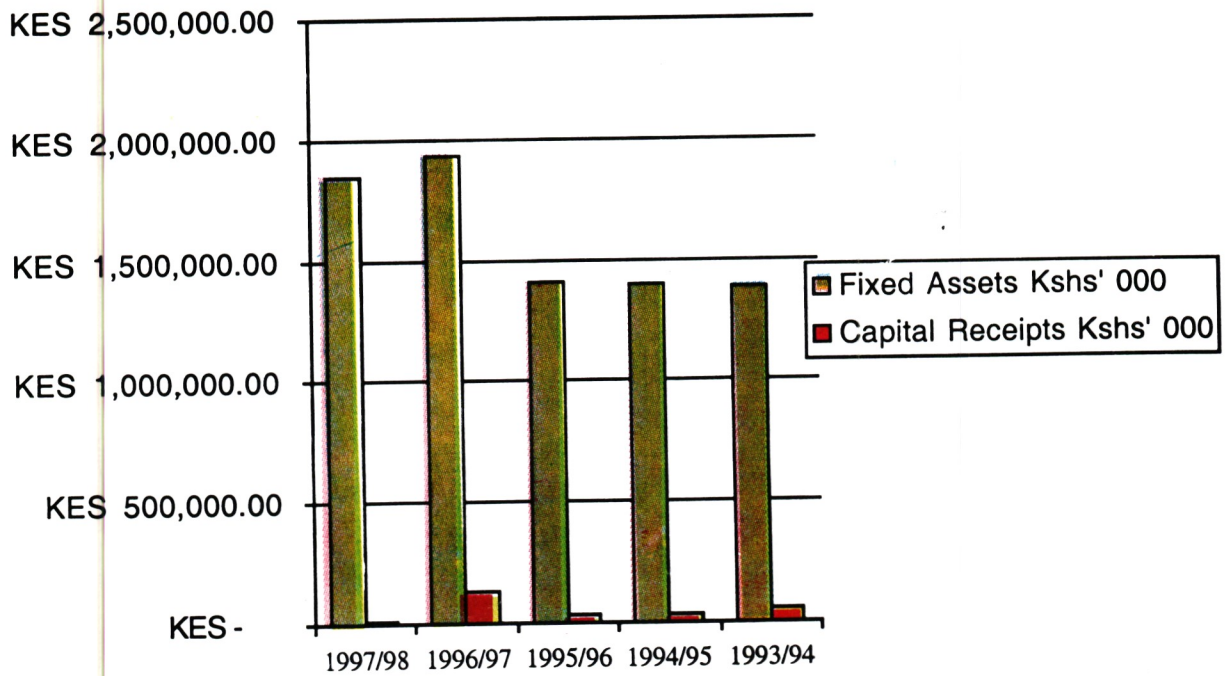
Senior Admin. & Academic	760	803	679	738	720
Middle Grade	543	565	475	483	451
Unionisable Grade	1,566	1,306	1,465	1,097	1,072
	<b>2,869</b>	<b>2,674</b>	<b>2,619</b>	<b>2,318</b>	<b>2,243</b>



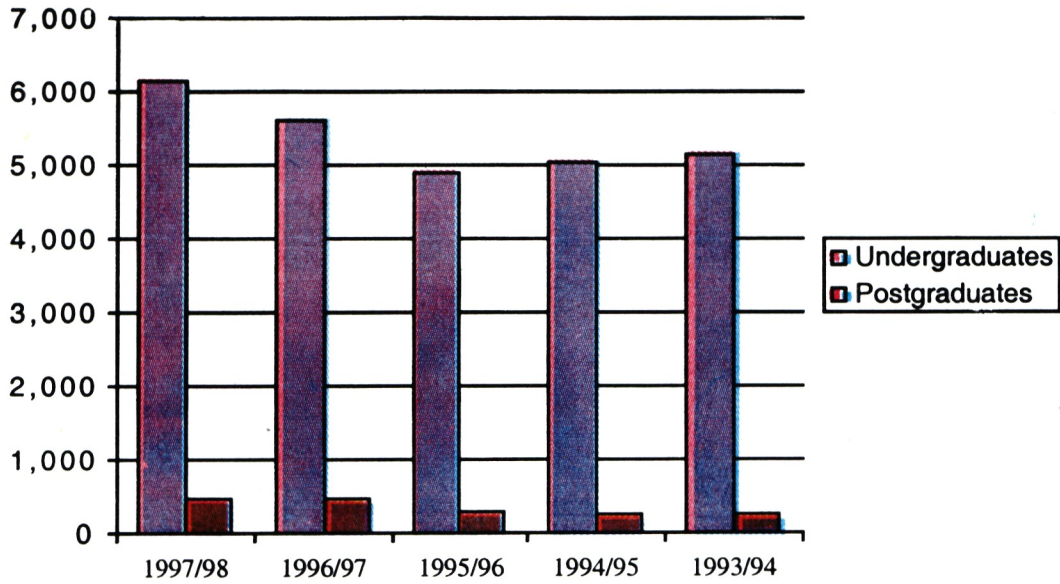
**General Revenue Chart**



**Capital Development Chart**



### Student Population Chart



### Staff Population Chart

