

# ANNUAL REPORT AND ACCOUNTS

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WESTERN UNIVERSITY COLLEGE  
OF SCIENCE & TECHNOLOGY

THE YEAR ENDED  
30<sup>TH</sup> JUNE, 2004





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## **CHANCELLOR AND PRINCIPAL OFFICERS OF THE UNIVERSITY COLLEGE.**

### **Chancellor**

Bethwell Ogot Dip. Ed.(E.A.), M.A.(St. Andrews), PhD(London), Hon.D.Litt (Moi), Hon. D.Litt(Kenyatta), FKNAS

### **Chairman of the University College Council**

Jan K. Mutai B.Sc. (Engl.), M. I. E. K, EBS

### **Constituent College Principal**

Barasa C. C. Wangila Dip. Ed. (Kenyatta) Dip. Aqua (ARAC), B.Sc. (Nairobi), M.Tech (Rivers State), PhD (Manitoba)

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

Douglas Odhiambo B.Sc (Bristol), PhD (London), Hon. LLD(Bristol), EBS

### **Honorary Treasurer**

Wanjala Welime B.A (UEA), PGDE

### **Deputy Principals**

Prof. A. J. Sigot B.Sc, M.Sc, (Central Missouri State University)(CMSU) U.S.A, PhD Admin. Planning and Curriculum Development (Kenyatta University).

Prof. M. O. Odhiambo, Dip. Agric (Egerton), Dip. Agric. (E. A. Makerere), B.Sc. Agric(Nairobi) M.Sc. Agric. Econ. (Nairobi), M.Sc. PhD Agric. (University of California Davis)

### **Deputy Registrars**

Onyango Odhiambo  
Rachel C. Atamba  
Joash W.S. Mabonga

B.A (Nairobi) Dip. HRM (Makerere)  
B. A. (UoN), MBA (Egerton)  
B.Ed., M.Ed (UoN)

### **Deputy Librarian**

George Shibanda Dip. Lib & Info. Science (Birmingham), M.L.S(Loughborough). ALA, MLKA

### **Deputy Finance Officer**

Oliver Waluvengo B. B. M (Moi), C. C. A, C. P. A (K)

### **Bankers**

Kenya Commercial bank, Kakamega Branch

### **Auditors**

Controller and Auditor General





## MEMBERS OF UNIVERSITY COLLEGE COUNCIL

<b>Chairman</b>	Jan Mutai B. Sc (Eng), M. I.E.K, EBS
<b>Vice-Chairman</b>	Douglas Odhiambo B.Sc (Bristol), PhD (London) Hon. L.L.D(Bristol) EBS
<b>Honorary Treasurer</b>	Wanjala Welime B. A (UEA), PGDE
<b>Vice-Chancellor Moi University</b>	David K. Some O. G. W. B.Sc (Eng) (Newcastle), M.Sc., (Cranfield), PhD (Newcastle) R. Eng., MIEK
<b>Principal Western University College of Science and Technology</b>	Barasa C. C. Wangila, Dip. Ed. (Kenyatta) Dip. Aqua (ARAC), B. Sc. (Nairobi), M. Tech (Rivers State), PhD (Manitoba)
<b>Chief Administrative Officer Moi University</b>	James K. Sang B.A. (Iowa), M.Sc. (Illinois), M.A. (Atlanta), M.P.A. (Pittsburgh), M.A. PhD (Pennsylvania)
<b>Chief Academic Officer</b>	K. Ole Karei E.B.S.B.S.(Philander Smith) M.A. (Atlanta), M.P.A(Pittsburgh), M.A. PhD (Pennsylvania)
<b>Members</b>	Norah Olembo B.Sc, Msc, PhD Kisenga B.Sc (Eng), Msc(OCS-U.K), MIE R.Eng. J. Nyambene B.A.(Bld Econ), MAAK(QS), RQS,ACI Arb. Bishop Philip Sulumeti LLD Florida Karani O.G.W., B.A(East Africa), P.G.D.E., M.A, (Nairobi.). M.Sc (Reading), Ph.D (Cantab) Aggrey Shitsama LLB (UoN), DLS (KSL)
<b>Ex-Official members</b>	Permanent Secretary Education, Science and Technology Permanent Secretary Treasury Permanent Secretary/Director Directorate of Personnel Management
<b>Secretary,</b>	Justin Irina - B.Sc (London), Msc (St. F.X Commissioner Higher Education Canada), PhD (NRB), E.B.S.
<b>Academic Board Representatives</b>	Prof. Mukasa A. Simiyu B.Ed(Nairobi), M.Ed, PhD (State University of New York) Prof. Makhanu S.K. BSc.,MSc.(NRBI), PHD (Kyoto)
<b>In Attendance</b>	Onyango Odhiambo (B.A (Nairobi), Dip. HRM Oliver Waluvengo B.B.M (Moi) C.C.A, C.P.A (K). Joash Mabonga B.Ed, M.Ed (UoN) Rachel C. Atamba B.A(UoN), MBA (Egerton)





## PRINCIPAL'S REPORT FOR THE YEAR ENDED 2004

I have the pleasure to again present the annual report and accounts for the year ended 30<sup>th</sup> June 2004.

### 1. FINANCES:

The University College started the year with a cash balance of **Kshs. 45 million** and was allocated **Kshs.200 million** by the Government during the year under review. The University College managed to collect **Kshs. 22,510,517/-** in tuition and other charges and **Kshs.1,626,185/-** from the small income generating activities it is trying to establish. In total therefore, the University College had **Kshs.221,078,000/-** at its disposal during the year for its recurrent expenditures.

The University College was allocated **Kshs. 80 Million** by the Government for its capital projects during the year, being **Kshs. 30 million** for Water and Sewerage Works and **Kshs. 50 million** for a Students' Hostel.

Due to the difficulties in the Government purchasing procedures, the University College only managed to utilize **Kshs.36 million** during the year and therefore lost **Kshs. 44million**.

The University College allocated the entire surplus for 2002/2003 (**Kshs. 45,000,000/-**) to the purchase of motor vehicles and building of lecture halls and laboratories. The University College managed to buy eight (8) motor vehicles for **Kshs. 22 million** and spent **Kshs. 23 million** towards the Lecture Halls and Laboratory building that is on- going. The total recurrent expenditure was **Kshs.142,955,000/** and a small surplus of **Kshs.8,261,000/-** was made during the year under review. The surplus was made because engagement of most of the staff was made during the second quarter of the year.

### 2. DEVELOPMENT PROJECTS:

During the year under review, the University College embarked on three major projects: A Students' Hostel for **Kshs.120 million**, a Water and Sewerage project for **Kshs.30 million**



## PRINCIPAL'S REPORT FOR THE YEAR ENDED 2004

and Lecture Halls and Laboratories for **Kshs.50 million**. The former two projects are funded by the Government while the last project is funded by internal resources of the

University College. All the projects are at an advanced stage and it is expected that they will be ready for use by February 2005.

### 3. UNIVERSITY LINKAGES:

The University College through its Centre for Disaster Management (CDMHA) and Humanitarian Assistance has made linkages internationally with Kent University in the UK and locally with the Western Provincial Disaster Management team. It has also secured research and equipment funding from IFS and a poverty eradication funding from Students In Free Enterprise (SIFE). Meanwhile effort is being made to secure more linkages with industry through the establishment of market and industry based courses that are likely to interest industry, for example the Sugar Technology courses. Staff are also busy writing various saleable proposals to donors for support.

### 4. COUNCIL:

Western University College of Science and Technology (WUCST) Council has been expanded by the co-option of two members in its Council Committees for reason of what Council believe will gain from their inclusion. Dr. Sembi a Philanthropist and Mr. Shitsama, an Advocate was co-opted in the main Council. Unfortunately, Council lost the membership of Mr. Amritlal Shah through resignation.

### 5. ACADEMIC PROGRAMMES:

During the year under review, the University College developed a number of academic programmes from Certificate Courses to Masters Programmes to be launched in new academic year. It has also diversified its delivery systems by starting the school based programmes and the evening programmes in addition to the existing regular and integrated programmes. The Programmes are:

1. Certificate in Business Administration.





## PRINCIPAL'S REPORT FOR THE YEAR ENDED 2004

1. Diploma in Business Management.
2. Post Graduate Diplomas.
3. (i) Modular Programmes at Graduate and Masters Level.  
(ii) Masters of Education in Kiswahili.

### 6. CONCLUSION:

I would like to take this opportunity to thank Council for the support it is giving to the Management Board and for its visionary direction in the development of this new institution of higher learning.

I would also like to thank the Government and the donors for their support throughout the year under review. I would like to appeal to the Government for more support especially in the area of Capital Development that is a pre-requisite in nurturing an effective institution of Science and Technology.

Last but not least, I would like to thank staff and students for their continued cooperation in this difficult task of building a new University of Science and Technology. To them I seek for even more cooperation as this is just the beginning and a bigger task is there tomorrow.



**Prof. Barasa C. C. Wangila, Dip. Ed. (Kenyatta) Dip. Aqua (ARAC), B. Sc. (Nairobi),  
M. Tech(Rivers State), PhD (Manitoba)**  
**PRINCIPAL**





## REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF WESTERN UNIVERSITY COLLEGE OF SCIENCE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2004

I have audited the financial statements of Western University College of Science and Technology for the year ended 30 June 2004 in accordance with the provisions of Section 14 of the Public Audit Act, 2003. 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. The financial statements are in agreement with the books of account.

### Respective Responsibilities of the Directors and the Controller and Auditor General

The directors are responsible for the preparation of financial statements, which give a true and fair view of the College's state of affairs and its operating results. My responsibility is to express an independent opinion on the financial statements based on my audit.

### Basis of Opinion

The audit was conducted in accordance with the International Standards on Auditing. Those standards require that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement. An audit includes an examination, on a test basis, of evidences supporting the amounts and disclosures in the financial statement. It also includes an assessment of the accounting policies used and significant estimates made by the directors, as well as an evaluation of the overall presentation of the financial statements. I believe my audit provides a reasonable basis for my opinion.

### **COMMENTS**

#### **1. Accuracy of Financial Statements:**

The Balance Sheet as at 30 June 2004 reflects comparative figures for the financial year 2002/2003 that do not agree with the balances in the audited accounts for that year as tabulated below:





	<b>Comparative Balance 2003/2004 Kshs.</b>	<b>Balances in 2002/2003 Kshs.</b>	<b>Differences Kshs.</b>
Debtors and Debit Balances	2,731,000	2,204,000	527,000
Cash and Bank Balance	48,731,000	47,522,000	1,209,000
Creditors and Credit Balance	1,516,000	1,807,000	(291,000)
Income and Expenditure a/c	58,130,000	56,103,000	2,027,000

No explanations have been given for the differences and consequently, it has not been possible to confirm the accuracy of the balances of assets and liabilities reflected under the above accounts for the year under review.

### 1. Fixed Assets:

As indicated in Note 4 to the accounts, there are write offs of Kshs.28,570,719/- which cannot be traced to capital fund or to any other account in these financial statements. Further, additions to buildings of Kshs.7,783,139/- cannot be traced in note 5 to the accounts under capital reserves. In addition there are capital receipts of Kshs.34,404,000/- as indicated in Note 5 to the accounts which cannot be traced in the assets schedule. Under the circumstances, I am unable to confirm the carrying value of fixed assets figure of Kshs.177,823,000 /- as fairly stated in the financial statements.

### 2. Unapproved Council Allowances:

During the year under review, the College Council approved and paid Council allowances ranging between Kshs.11,429/- to Ksh.14,286/- without obtaining government approval. The Council also held a meeting at Sunset Hotel in Kisumu rather than in its registered office and incurred a cost of Kshs.2million in respect of that meeting. The Council has not provided justification for these decisions. In the circumstances the propriety of the expenditure of Kshs.10,714,155/- reflected in the Administration and Central Services under Council expenses item is doubtful.

### 3. Debtors and Prepayments

At the inception of the Western University College, Moi University received Kshs. 2,627,250/- from the Higher Education Loans board in relation to loans and bursaries on behalf of the Western University college students. Moi University is yet to remit the funds

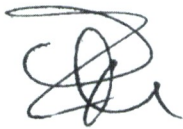




and no evidences was availed to show efforts made if any by the Western University College to have the funds remitted and allocated to the beneficiary students. No explanation has been given for the failure by the two institutions to resolve the issue and to ensure that the beneficiary students receive their respective loans.

#### OPINION

Except for the foregoing reservations, in my opinion, proper books of accounts have been kept and the financial statements give a true and fair view of the state of the financial affairs of the College as at 30 June 2004 and of its surplus and cash flows for the year then ended and comply with the University Act (Cap 210).



E.N. MWAI  
CONTROLLER AND AUDITOR GENERAL

Nairobi

27 December 2005



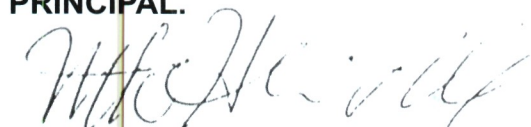


**BALANCE SHEET**As at 30<sup>th</sup> June 2005

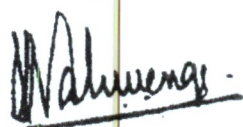
<b>FIXED ASSETS:</b>	<b>NOTES</b>	<b>2004 KSHS '000'</b>	<b>2003 KSHS'000</b>
Land and Buildings	4	177,823	104,905
Plant, Equipment and Furniture	4	36,037	5,534
Motor Vehicles	4	22,331	-
		<hr/>	<hr/>
		236,191	110,439
<b>Current Assets:</b>			
Stocks and Stores	6	5,391	922
Debtors and Debit Balances	7	7,484	2,731
Cash and Bank Balances	8	<u>41,111</u>	<u>48,731</u>
-		53,986	52,384
<b>Less: Current Liabilities</b>			
Creditors and Credit Balances	9	11,137	1,516
<b>Working capital</b>		<b><u>42,849</u></b>	<b><u>50,868</u></b>
		<b><u>279,040</u></b>	<b><u>161,307</u></b>
<b>Financed By:</b>			
Capital fund	5	212,478	102,661
Stock Reserve Account	6	171	516
Income and Expenditure Account (Page 8)		<u>66,391</u>	<u>58,130</u>
		<b><u>279,040</u></b>	<b><u>161,307</u></b>



Prof. Barasa C. C. Wangila, Dip. Ed. Dip. Aqua (ARAC), B. Sc., M.Tech, PhD  
**PRINCIPAL.**



Prof. M. O. Odhiambo, Dip. Agric (Egerton), Dip. Agric. (E. A. Makerere), B.Sc. Agric,  
M.Sc. Agric. Econ., M.Sc. PhD Agric.  
**DEPUTY PRINCIPAL.**



Oliver Waluengo. B.B.M (Hon., C.C.A., C.P.A. (K)  
**AG. FINANCE OFFICER.**

29<sup>th</sup> September 2004.



## INCOME AND EXPENDITURE ACCOUNT

for the Period Ended 30<sup>th</sup> June, 2004

INCOME:	NOTES	2004	2003
		KSHS'000	KSHS'000
Capitation Grant	10(i)	130,138	79,680
Tuition and related charges	10(ii)	22,511	5,084
Income Generating Units	(iii)	(3,059)	(174)
Sundry Income	(iv)	<u>1,626</u>	<u>318</u>
		<b>151,216</b>	<b>84,908</b>
<b>EXPENDITURE:</b>			
Academic Departments	11(i)	42,000	3,737
Administration & Central Services	(ii)	81,835	14,793
Academic Services	(iii)	3,901	988
General Educational Services	(iv)	757	722
Maintenance of Premises	(v)	7,820	3,850
Staff & Students Facilities	(vi)	5,321	1,800
Miscellaneous Expenditure	(vii)	<u>1,321</u>	<u>888</u>
		<b>142,955</b>	<b>26,778</b>
<b>Surplus / (Deficit)</b>		<b><u>8,261</u></b>	<b><u>58,130</u></b>



**Cash Flow Statement**For the Year Ended 30<sup>th</sup> June, 2004

	2004 Kshs. '000'	2003 Kshs. '000'
Surplus / (Deficit)	8,261	58,130
<b>Add:</b> Changes in:		
Stock and Stores	(4,469)	922
Debtors and Debit Balances	(4,753)	2,731
Creditors and Credit Balances	<u>9,621</u>	<u>(1,516)</u>
<b>(a) Net Cash provided from operating activities</b>	<b>8,660</b>	<b>60,267</b>
<b>Investment activities</b>		
Purchase of Fixed Assets	(53,626)	(695)
Renovation and Repairs	(7,783)	(8,388)
WIP	(66,153)	-
Depreciation charges	1,710	-
Income Generating Unit Expenses	-	(2,453)
<b>(b) Net Cash from Investment Activities</b>	<b>(125,752)</b>	<b>(11,536)</b>
<b>Financing activities</b>		
Capital reserve	109,817	-
Stock reserve	<u>(345)</u>	-
<b>(c) Net Cash from financing activities</b>	<b><u>109,472</u></b>	<b>-</b>
Net increase (decrease) in cash and cash equivalent (a+b+c)	<b>(7,620)</b>	<b>48,731</b>
<b>Cash &amp; Cash Equivalents brought forward 2003</b>	<b><u>48,731</u></b>	<b>-</b>
<b>Cash &amp; Cash Equivalents carried forward 2004</b>	<b><u>41,111</u></b>	<b><u>48,731</u></b>





## NOTES TO THE ACCOUNTS

For the year ended 30<sup>th</sup> June, 2004

### 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 2003/2004.
- 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. Assets acquired during the year are not depreciated.

- 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.
- 1.6 Appropriation for specific purpose represents 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 grant is carried forward until the related research project is completed.
- 1.8 Values for equipment donated are estimated by the University College or as advised by donors.
- 1.9 Capital development grants are credited to the capital Reserve fund and written off over the expected useful economic life of the relevant asset.

### 2. CURRENCY:

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





## NOTES TO THE ACCOUNTS

### 3. LEGAL STATUS:

The University College is a body corporate established in Kenya under Legal Notice No. 373 of 5<sup>th</sup> December, 2002 as a Constituent College of Moi University.

### 4. FIXED ASSETS SCHEDULE:

	Land Kshs.	Building Kshs.	WIP Kshs.	Plant & Equipment Kshs.	Furniture Kshs.	Motor Vehicles Kshs.	Total Kshs.
Cost/Valuation as per 2002/3 accounts	53,960,000.00	50,945,472.00	-	29,689,594.00	2,514,581.00	1,900,000.00	139,009,647.00
Less Amount w/o 2002/03	-	-	-	25,647,530.00	1,023,189.00	1,900,000.00	28,570,719.00
Depreciable Amount 30.06.03	53,960,000.00	50,945,472.00	-	4,042,064.00	1,491,392.00	-	110,438,928.00
Additions 2003/2004	53,960,000.00	7,783,139.00	66,153,016.00	27,377,258.00	3,818,198.00	22,330,740.00	127,462,251.00
Gross Assets 30.06.04	53,960,000.00	58,728,611.00	66,153,016.00	31,419,322.00	5,309,590.00	22,330,740.00	237,901,279.00
Charge for the year 2003/04	-	1,018,909.00	-	505,258.00	186,424.00	-	1,710,591.00
Accumulated depreciation 2003/04	-	1,018,909.00	-	505,258.00	186,424.00	-	1,710,591.00
Net Assets 30.06.04	53,960,000.00	57,709,702.00	66,153,016.00	30,914,064.00	5,123,166.00	22,330,740.00	236,190,688.00
NBV 30.06.03	53,960,000	50,945,472.00	-	4,042,064.00	1,491,392.00	-	110,438,928.00

### 5. RESERVE FUND:

	2004 KSHS	2003 KSHS
Balance b/f	103,183,020.00	-
Add: Capital Receipts	34,404,000.00	-
Acquisition from Moi University	-	5,036,159.00
WECO Bank Balances	-	1,084,396.00
Purchases:		
Land	-	53,960,000.00
Motor vehicle	22,330,740.00	1,900,000.00
Furniture/Fittings	3,818,198.00	1,071,040.00
Plant and Equipment	27,377,258.00	25,832,258.00
Buildings	23,075,375.00	43,983,000.00
	214,188,591.00	132,866,853.00
Less: Depreciation	1,710,591.00	28,570,719.00
Creditors	-	1,113,114.00
<b>Capital Reserve</b>	<b>212,478,000.00</b>	<b>103,183,020.00</b>





## NOTES TO THE ACCOUNTS

<b>6. STOCK AND STORES:</b>	<b>2004</b>	<b>2003</b>
	<b>KSHS</b>	<b>KSHS</b>
Cattle	170,500.00	516,000.00
General	<u>5,220,925.00</u>	<u>406,786.00</u>
	<b><u>5,391,425.00</u></b>	<b><u>922,786.00</u></b>
<b>7. DEBTORS AND DEBIT BALANCES:</b>		
Sundry Debtors	-	198,700.00
Staff Debtors	563,090.0	250,642.00
Students debtors	4,266,831.00	1,518,308.00
HELB (Loans and Bursary plus Rattansi, direct fee)	2,627,250.00	737,000.00
Electricity and Water Deposits	<u>26,500.00</u>	<u>26,500.00</u>
	<b><u>7,483,671.00</u></b>	<b><u>2,731,150.00</u></b>
<b>8. CASH AND BANK BALANCES:</b>		
Bank Deposits	37,384,485.75	46,464,313.05
Cash	<u>3,726,369.50</u>	<u>2,266,872.00</u>
	<b><u>41,110,855.25</u></b>	<b><u>48,732,185.05</u></b>
<b>9. CREDITORS AND CREDIT BALANCES:</b>		
Donor fund <b>Note iv</b>	369,341.65	-
Weuso	133,200.00	1,113,114.95
Creditor	9,888,200.00	-
Caution Money	344,000.00	102,800.00
Prepaid fees	201,901.00	199,696.00
Audit Fee	<u>200,000.00</u>	<u>100,000.00</u>
	<b><u>11,136,622.85</u></b>	<b><u>1,515,610.9</u></b>
<b>10. INCOME:</b>		
<b>i. Capitation:</b>		
Total Capitation	200,000,000.00	-
Assets Acquired through capitation	<u>69,862,000.00</u>	-
<b>Balance</b>	<b><u>130,138,000.00</u></b>	-
<b>ii. Tuition and Related Charges:</b>		
Tuition Fees (PSSP)	13,051,150.00	1,837,500.00
Tuition Fee (JAB)	4,691,300.00	1,804,384.00
Identify Cards	42,000.00	9,300.00
Medical Subsidy	499,500.00	145,890.00
Activity fees	164,500.00	56,700.00
Examination fees	408,600.00	297,465.00
Registration fees	32,400.00	22,405.00
WECO Fees	1,732,417.00	910,542.00
Accommodation	921,250.00	-
Bridging course (Tuition)	258,500.00	-
Application	301,000.00	-
Compensation Fee	<u>408,100.00</u>	-
	<b><u>22,510,717.00</u></b>	<b><u>5,084,186.00</u></b>



## NOTES TO THE ACCOUNTS

## (iii).Income Generating Units

Unit	2004		
	Income Kshs	Expenditure Kshs	Profit/Loss Kshs
Production	703,665.00	1,271,901.70	(568,237.00)
Farm	874,030.00	1,234,472.50	(360,442.00)
Catering & Hostels	1,793,529.00	4,335,913.00	(2,542,384.00)
Computer lab	647,556.00	194,600.00	452,956.00
Library	202,679.00	243,142.00	(40,463.00)
	<b>4,221,459.00</b>	<b>(7,280,028.00)</b>	<b>(3,058,569.00)</b>

## (iv) Sundry Income

	2004 Kshs	2003 Kshs
Sales of Tender Documents	876,000.00	318,000.00
Other Incomes	750,185.00	-
	<b>1,626,185.00</b>	<b>318,000.00</b>

## (V).Donor Funds

	SIFE – PROJECT KSHS	IFS PROJECT KSHS	TOTAL KSHS
Income	114,375.00	475,366.00	<b>589,741.65</b>
Expenditure	10,420.00	210,000.00	<b>220,420.00</b>
Balance 30.6.04	<b>103,955.00</b>	<b>265,366.00</b>	<b>369,321.00</b>

## 10. EXPENDITURE:

	2004 KSHS	2003 KSHS
<b>i. Academic Departments</b>		
Personal emolument	14,677,464.00	3,134,119.00
Other personal emolument	23,113,018.00	-
External Travel & Accommodation	351,180.00	-
Teaching Materials	1,543,108.60	602,903.00
Academic Board Expenses	1,916,255.00	-
Teaching Practice	94,933.00	-
Research Programmes	304,500.00	-
	<b>42,000,458.00</b>	<b>3,737,022.00</b>
<b>ii. Administration and Central Services</b>		
Personal Emolument	24,764,475.00	4,562,171.00
Other Personal Emolument	22,637,383.00	743,942.00
Traveling and Accommodation	5,340,985.40	3,070,946.00
Advertising and Publicity	2,947,973.50	2,013,724.00
Transport and Operating Expenses	1,763,977.90	1,293,064.00
Council Expenses	10,714,155.25	907,141.00
Telephone Expenses	2,518,682.65	760,761.00
Electricity, Water and Conservancy	1,715,994.25	-



## NOTES TO THE ACCOUNTS

Purchase of Stationery	4,631,780.05	461,930.00
Purchase of Uniforms	386,583.40	357,370.00
Official Entertainment	252,685.25	120,787.00
Insurance	1,924,938.00	72,685.00
Postal and Telegrams	105,098.80	29,647.00
Maintenance and Computers	804,730.10	16,250.00
Publishing and Printing	735,660.60	9,580.00
Public Celebration and Funerals	175,106.00	-
Bank Charge	227,316.00	119,509.00
Audit Fee	100,000.00	100,000.00
Maintenance of Plant and Equipment	87,407.40	153,723.00
	<b>81,834,932.00</b>	<b>14,793,230.00</b>
<b>(lii). Academic Services</b>		
Computer Lab	194,200.00	-
Library Expenses	2,813,856.25	726,745.00
Computer Expenses	892,608.00	261,406.00
	<b>3,900,664.25</b>	<b>988,151.00</b>
<b>(iv). General Education Services</b>		
External Examiners	664,445.00	708,240.00
Students' Registration Expenses	92,900.00	13,200.00
	<b>757,345.00</b>	<b>721,440.00</b>
<b>(v). Maintenance of Premises</b>		
Rent and Rates	1,940,172.00	2,230,966.00
Maintenance of Buildings	4,564,922.25	935,612.00
Maintenance of Playground	242,868.80	557,902.00
Maintenance of Water and Sewage	94,671.20	48,975.00
Maintenance of Catering & Hostels	977,442.10	77,280.00
	<b>7,820,076.35</b>	<b>3,850,735.00</b>
<b>(vi). Staff and Students Facilities and Welfare</b>		
Recruitment Expenses	477,750.00	683,578.00
Inter-University Games	416,025.00	450,000.00
Students Expenses	707,203.30	117,738.00
Medical Expenses	3,249,405.55	210,844.00
Training Expenses	102,696.00	-
Weuso Expenses	35,300.00	337,670.00
Sports Equipment	332,729.00	-
	<b>5,321,108.85</b>	<b>1,799,830.00</b>
<b>(vii). Miscellaneous Expenditure</b>		
Hire of Transport, Plant and Machines	11,252.00	-
Show Expenses	240,355.00	318,354.00
Sundry Expenses	888,304.80	569,503.00
VAT Withheld	129,396.90	-
Tender Expenses	51,590.00	-
	<b>1,320,898.70</b>	<b>887,857.00</b>

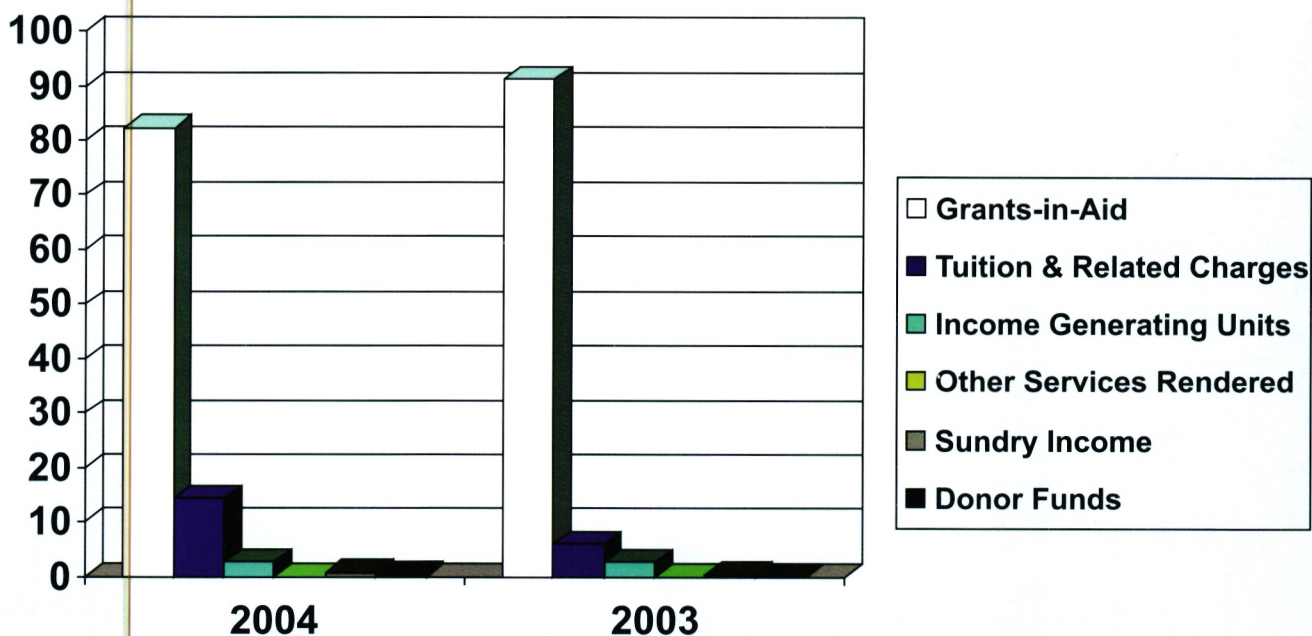




## OTHER INFORMATION

### General Revenue Statistics

INCOME	2004		2003	
	KSH '000'	%	KSHS '000'	%
Grants-In-Aid	130,138.00	82.19	79,680.00	91.25
Tuition & Related Charges	22,511.00	14.22	5,084.00	5.85
Income Generating Units	4,221.00	2.67	2,280.00	2.60
Other Services Rendered	-	-	-	-
Sundry Income	876.00	0.55	318.00	0.30
Donor Funds	<u>590.00</u>	<u>0.37</u>	<u>-</u>	<u>-</u>
	<b>158,336.00</b>	<b>100.00</b>	<b>87,362.00</b>	<b>100</b>

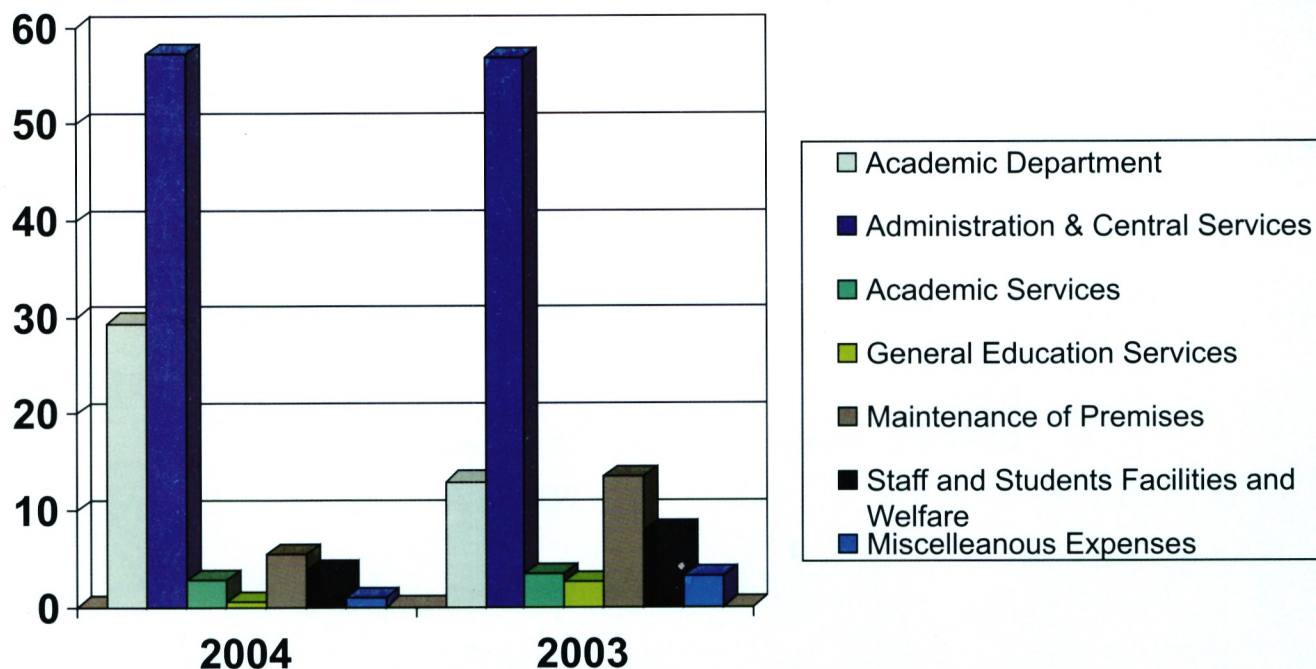




## OTHER INFORMATION

### EXPENDITURE

	2004		2003	
	KSHS '000'	%	KSHS '000'	%
Academic Department	42,000.00	29.38	3,737.00	12.95
Administration & Central Services	81,835.00	57.25	14,793.00	56.75
Academic Services	3,901.00	2.73	988.00	3.40
General Educational Services	757.00	0.53	722.00	2.50
Maintenance of Premises	7,820.00	5.47	3,850.00	13.40
Staff and Students Facilities and Welfare	5,321.00	3.72	1,800.00	7.90
Miscellaneous Expenses	<u>1,321.00</u>	<u>0.92</u>	<u>318.00</u>	<u>3.10</u>
	<b>142,955.00</b>	<b>100.00</b>	<b>26,208.00</b>	<b>100.00</b>

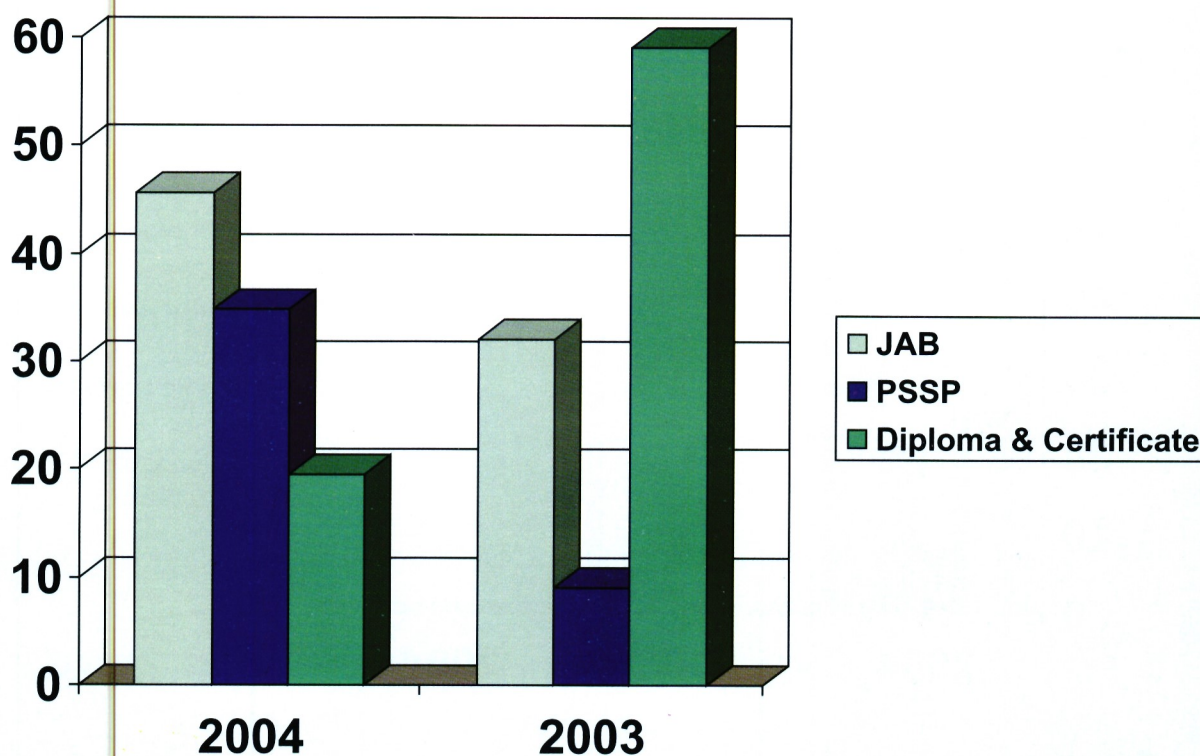




## OTHER INFORMATION

### STUDENT POPULATION STATISTICS

	2004		2003	
	Number	%	Number	%
JAB	189	45.65	80	32.00
PSSP	144	34.78	23	9.00
Diploma & Certificate	<u>81</u>	<u>19.57</u>	<u>145</u>	<u>59.00</u>
<b>TOTAL</b>	<b>414</b>	<b>100.00</b>	<b>248</b>	<b>100.00</b>

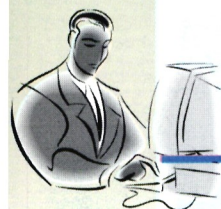
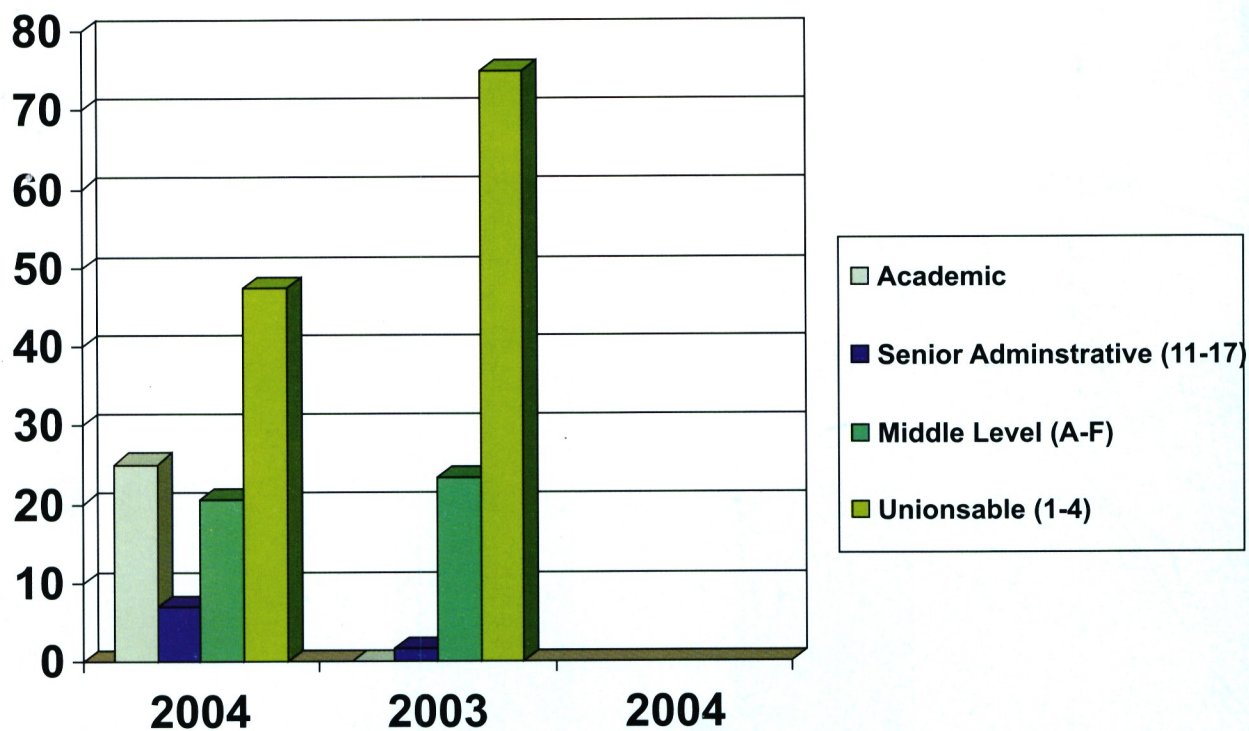




## OTHER INFORMATION

### EMPLOYEES POPULATION STATISTICS

Staff category	2004		2003	
	Number	%	Number	%
Academic	82	25.08	0	0
Senior Administrative (11-17)	23	7.03	1	1.56
Middle level (A-F)	67	20.49	15	23.44
Unionisable (1-4)	155	<u>47.40</u>	48	<u>75.00</u>
<b>Total number of employees</b>	<b>327</b>	<b>100.00</b>	<b>64</b>	<b>100.00</b>



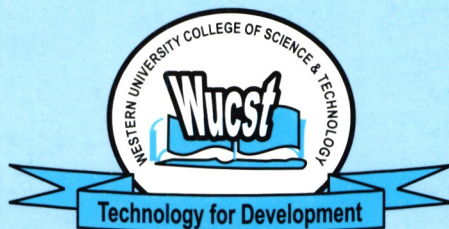




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Designed and printed by: **NESTEK AGENCIES**  
Moi Avenue, Dev. Hse Tel: 020-247198, 0721-417854