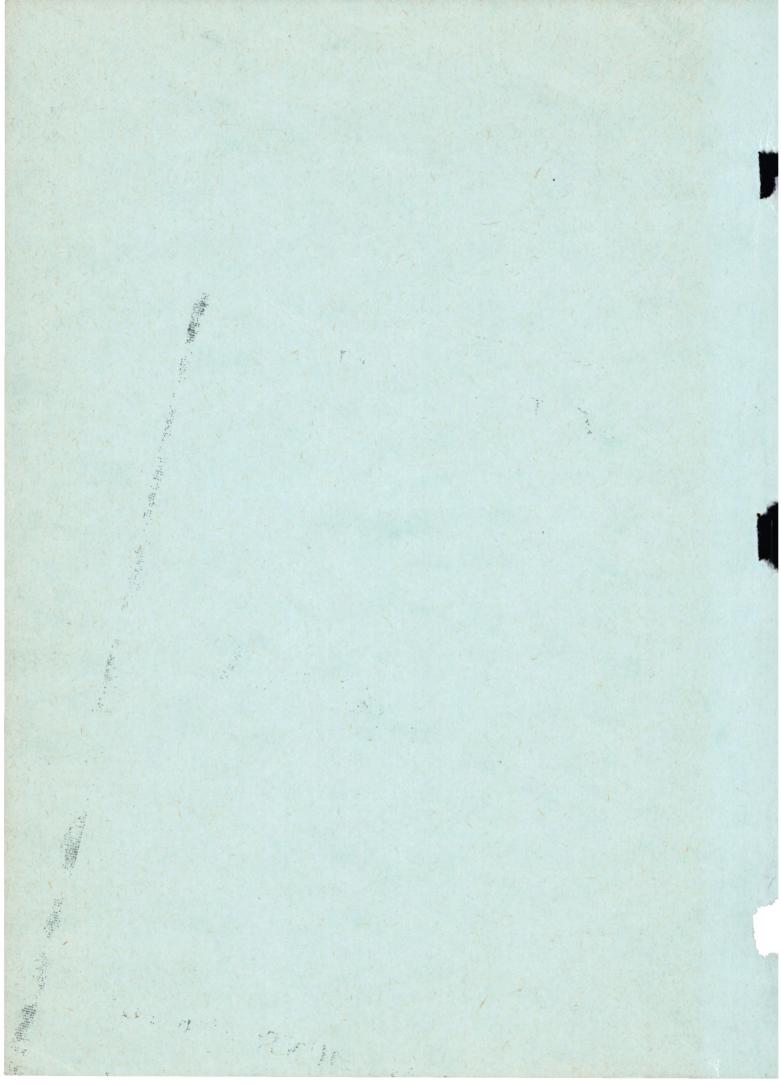
EGERTON



PARLIAMENT OF KENYA LIBRARY

# UNIVERSITY

FINAL ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 1992



# FINAL ACCOUNTS FOR EGERTON UNIVERSITY FOR THE PERIOD ENDED ON 30TH JUNE 1992

I have the pleasure in presenting the copies of the Final Accounts covering the financial year 1st July 1991 to 30th June 1992 as stipulated in part iv, section 20, sub-section 1 to 3 of the Egerton University act No. 11 of 11th October 1987. These accounts incorporate. Trading Accounts and where necessary support schedules to the Balance Sheet of Tatton Demonstration Unit, Agriculture Resources Center, Research Division, Laikipia Campus and EUSACS have been attached.

These Accounts have been prepared under the historical cost Convention. The Accounts and the support schedules have the following disclosures and footnotes.

#### 1. <u>Income and Expenditure Accounts</u>

The income and expenditure account contain the accounts of the Egerton University administrative and academic Departments, Tatton Farm (Demonstration Unit) Hotel Accounts (Agriculture Resources Centre) Research Division, Laikipia Campus, Bookshop and EUSACS.

#### 2. Conversions

Foreign Currency conversion from British Sterling pound to the Kenya Shilling have been made at the rate existing on 30.6.1992 of Kenya shillings 61.3390 to one British Sterling pound.

### 3. Stock

The Stock existing on the 30th June, 1992 have been valued at the lower of cost and the Net Realisable Value.

### 4. Contingent Liability

There exists contingent liabilities with the University Bankers (Kenya Commercial Bank Limited - Nakuru Branch) of Kshs. 10,000,000, and Kshs. 4,000,000.00 in respect of University Bank Overdraft and staff car Loans and staff furniture loans respectively as approved by the University Council.

J.M. NGURI

AG. FINANCE OFFICER

REPORT OF THE AUDITOR-GENERAL (CORPORATIONS) ON THE ACCOUNTS OF EGERTON UNIVERSITY FOR THE YEAR ENDED 30 JUNE 1992

I have examined the accounts of Egerton University for the year ended 30 June 1992 in accordance with the provisions of the Exchequer and Audit Act (Cap 412). I have obtained all the information and explanations that I 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 Egerton University Act.

Except for the reservations set out herebelow, in my opinion, the accounts when read together with the notes thereon, give a true and fair view of the financial state of affairs of Egerton University as at 30 June 1992 and of its deficit for the year ended on that date.

#### 1. LATE SUBMISSION OF THE ACCOUNTS

Although Section 31 of the Exchequer and Audit Act requires state corporations to submit accounts for audit not later than four months or such longer period as the National Assembly may by a resolution appoint after the end of the financial year, the University's signed accounts for 1991/92 were not submitted until 14 November 1997. As far as I am aware, the University did not apply to the National Assembly for extension of time within which to submit its accounts for audit.

#### 2. FINANCIAL POSITION

The University's accounts for the year 1991/92 reflect a deficit of Kshs. 31,078,000 (1990/91, deficit Kshs.3,976,000). Current liabilities increased from Kshs.25,928,000 in 1990/91 to Kshs.210,545,000 as at 30 June 1992. The increase in current liabilities is mainly attributed to unpaid building contractors balances amounting to Kshs.125,099,000. The working capital was in negative to the tune of Kshs.61,937,000 as at 30 June 1992 as compared to a positive figure of Kshs.54,239,000 as at 30 June 1991. The University has attributed the adverse financial position to underfunding by the Government.

## 3. FIXED ASSETS - KSHS.520,388,000

3.1. As highlighted in my report for 1990/91 the Balance Sheet fixed assets figure of Kshs.520,388,000 still includes an amount of Kshs.311,000 being the value of 1200 acres of Tatton Farm on which the main University is situated. The valuation was done in 1939 when the farm was acquired and is clearly grossly under-stated at today's land values. As in the previous year, the University has not todate produced to me for verification the title deed of this land. Consequently, I am unable to ascertain the ownership of the land.

3.2. Also included in the value of Kshs.520,388,000 of the fixed assets is an amount of Kshs.25,000,000 in respect of land inherited from the former Laikipia Teachers College, measuring 960 acres for which the management could not produce the title deed.

#### 4. CAPITAL WORK IN PROGRESS - KSHS. 497,850,000

Included in the capital work in progress figure of Kshs.497,850,000 are eight (8) stalled projects whose construction commenced between 1988 and 1991 and which ought to have been completed between 1991 and 1992. The projects, have up to the date of this report, not been completed and it would appear that the University is uncertain as to when the same will be revived. Further, information made available during the audit indicates that the projects would now cost substantially more to complete than originally planned due to escalation of costs, penalties arising from delayed payments and the deterioration of materials on site. The University has attributed the delay in completing the projects to inadequate funding by the Government.

#### 5. DEBTORS OF PREPAYMENTS

The Balance Sheet Debtors and Prepayments figure of Kshs.56,565,000 includes amounts of Kshs.9,000,424 and Kshs.7,162,406 being debts owed by the disbanded former World Association of Girl Guides Committee and University Students Accommodation Board respectively which are irrecoverable as the organisations no longer exist. No provision for bad and doubtful debts has been made in these accounts to cater for the non recoverability of the debts. Consequently, the debtors figure of Kshs.56,565,000 is overstated to the extent to which it is unrealisable and the deficit of Kshs.31,078,000 understated to the same extent.

W.K. KEMEI

AUDITOR-GENERAL (CORPORATIONS)

16 June 1998

SASE						N UNIVER			
NOTE   1991/92   1950		T	BA	LANCE SHEET	A	S AT 30TH JUN	년 1992		
Section   Sect		+			-	=========	==========	=======================================	
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25-Side Periodition		÷	i		T		Kshs. 000		Kshs00
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		Ť	T		T		(72,979)		(35,
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		T	11		T		4474091		463
	Capital WIP	t	T		1		497,850		233,
945,336   746	A STATE OF THE PARTY OF THE PAR	+	++		-		77		
DEPUTY VICE-CHANCELLOR   A 8 F   BOOLST   Constraints	investinents	+	1		T				
DURRENT ASSETS		+	it		ti		945 336		746
Stock		+	++		$\dagger$		1 70,000		
Stock   S   51,202   38,283   Stock   S   51,202   38,283   Stock   S   51,202   33,864   Sash in Deposit   7   22,546   4,973   Sash in Deposit   7   22,546   4,973   Sash in Deposit   7   22,546   4,973   Sash in Hand   S   261   14   Sash at Bank   18,034   3,053   Sash at Bank   18,034   3,053   Sash at Bank   148,608   80,167   Sash at Bank   19,728   Sash at Bank   10   200,275   19,728   Sash at Bank   10   200,275   19,728   Sash at Bank   10   200,275   19,728   Sash at Bank   25,928   Sash at Bank   26,000   Sash at	CUDDENT ASSETS	+-	++		Н				
Debtors and Prepayment	JURKENI ASSETS	+	++		+			1	
Debtors and Prepayment		+	++		+	54.202		20.202	
Cash In Deposit		+					-		
Cash In Hand		en	ti		-				
18,034   3,053   10,000   14		+	-	~	-		-		
Fotal 148,608 80,167  DURRENT LIABILITIES  Preditors & Accruals 10 200,275 19,728  Diverdraft 9 10,270 6,200  Otal 210,545 25,928  Determination of the company of the comp		+	+-+	8	11		-	T	
Department   Dep	Cash at Bank	+	1		#	18,034		3,053	
EURRENT LIABILITIES  10 200,275 19,728  Peredirant 9 10,270 6,200  otal 210,545 25,928  et Current Assets/(Liabilities) (61,937) 54,  alance 883,399 800,  EPRESENTED BY 883,399 800,597  Illance B/F 800,597 554,391  pital Grants 86,379 185,191  pital Grants 96,379 185,191  pital Grants 96,283 191  pital Grants 97,285 191  pital Grants 98,339 191		1	$\sqcup$		#		ļ		
Directions & Accruals   10   200,275   19,728   19,728   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   10,	Total	1			11	148,608		80,167	
Directions & Accruals   10   200,275   19,728   19,728   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   6,200   10,270   10,		-			$\coprod$				
Description	CURRENT LIABILITIES	5_			Ц				
Description		_			Ш				
Fotal 210,545 25,928	Creditors & Accruals			10	Ш	200,275		19,728	
Cotal   210,545   25,928	Overdraft			9	Ш	10,270		6,200	
Section   Sect					11		17.4		
See Current Assets/(Liabilities)   (61,937)   54,	Total					210,545		25,928	
EPRESENTED BY  EPRESENTED BY  ENERAL FUND ACCOUNT  Calance B/F  Applital Grants  Bildipia  Color Bildipia  Col		L							
Balance 883,399 800,  BEPRESENTED BY  Beneral Fund 883,399 800,1  BRIGHT 800,597 554,3  BRIGHT 800,597 1554,3  BRIGHT 800,597 1554,3  BRIGHT 800,597 1554,3  BRIGHT 90 361	let Current Assets/(Li	abi	lities	;)	П		(61,937)		54.3
EEPRESENTED BY  Seneral Fund  883,399  800.4  883,399  800.597  883,399  800.597  Seneral Fund Account  alance B/F apital Grants aikipia aikipia ants 0 361  264  USACS covisions djustments 0 2,5  4,1218  5,233  4,171  804,57  914,477  804,57  914,477  804,5  4,3,39  4,3,39  4,3,39  800,5  4,3,39  4,477  804,5  4,3,39  4,477  804,5  4,3,39  4,477  804,5  4,3,39  4,477  804,5  4,3,39  4,3,39  4,3,39  800,5					П				
Sepressented by   Sepressent			1		П				
EPRESENTED BY  Seneral Fund  883,399  800,0  883,399  800,0  883,399  800,597  Seneral Fund Account  Seneral F	Balance				IT		883 399		900.5
REPRESENTED BY  Seneral Fund  883,399  800,4  883,399  800,597  883,399  800,597  554,2  apital Grants  883,379  185,1  apital Grants  0  264  USACS  100  100  100  100  100  100  100  1					П				
Seneral Fund  883,399  800,9  883,399  800,9  800,597  800,597  800,597  800,597  800,597  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  1914,477  19					T				
Seneral Fund  883,399  800,9  883,399  800,9  800,997  800,597  800,597  800,597  800,597  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  195,1  191,477  194	EPRESENTED BY				+				
## ## ## ## ## ## ## ## ## ## ## ## ##					+				
ENERAL FUND ACCOUNT  alance B/F apital Grants alkipia rants USACS rovisions djustments  0 2,5  Arplus/(Deficit)  VICE-CHANCELLOR  DEPUTY VICE-CHANCELLOR (A & F)		$\neg$			+				
ENERAL FUND ACCOUNT  alance B/F apital Grants alkipia rants USACS rovisions djustments  0 2,5  Arplus/(Deficit)  VICE-CHANCELLOR  DEPUTY VICE-CHANCELLOR (A & F)	eneral Fund	$\dashv$			+		002.200		
ENERAL FUND ACCOUNT  alance B/F apital Grants aikipia rants 0 0 361 264 USACS rovisions djustments 0 2,5  44,477 804,5  47,10 48,5  48,3399 800,5  883,399 800,5	- Circian and	+			+		883,399		800,5
ENERAL FUND ACCOUNT  alance B/F apital Grants  akipia  rants  0 361 254,3 386,379 185,1 361 379 386,37		+			+				
ENERAL FUND ACCOUNT  alance B/F apital Grants  akitipia  rants  0 264 USACS  vovisions  djustments  0 2,5  914,477  804,5  11plus/(Deficit)  914,477  804,5  (31,078)  883,399  800,5		+			+				800,5
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apital Grants	ENERAL FUND ACCO	101	4 1		+				
apital Grants	olenes D/F	+			+				
185,1   185,		+			+				554,30
Sants		+			1		86,379		185,15
DEPUTY VICE-CHANCELLOR (A & F)   264   2		+			1		0		3612
SACS   21,218		1			L		0		2648
0   2,5		1			L		21,218		
1   2,5		$\perp$			L		6,283		
914,477 804,5  Implus/(Deficit) (31,078) (3,9  883,399 800,5  VICE-CHANCELLOR  DEPUTY VICE-CHANCELLOR (A & F)	djustments								2.54
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### (31,078) (3,9 (3,9 (3,9 (3,9 (3,9 (3,9 (3,9 (3,9							914.477		904 57
883,399 800,5  VICE-CHANCELLOR (A & F)	urplus/(Deficit)	T			Γ				
VICE-CHANCELLOR (A & F)		T					(5.,070)		(3,97
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DEPUTY VICE-CHANCELLOR (A & F)	C CONTRACTOR	$\top$			1				
DEPUTY VICE-CHANCELLOR (A & F)		1	E-CI	IANCELLOR	-				=======
DEPUTY VICE-CHANCELLOR (A & F)	1	Ť	_ 0/	, HOLLLOK	-				
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PINANCE OFFICER			-01	VICE-CHANC	EL	LUK (A & F)			
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INCOME AND	EXPENDITURE ACCOUNT FOR THE	YEAR ENDED ON	30TH JUNE 1992
	INCOME	1991/92	1990/91
,		KSH000	KSH000
Apparent Sur	plus/Deficit from EUSACS	(2,229)	(
Apparent Pro	fit/Loss from Laikipia Campus	1,384	(6,994
Apparent Pro	fit/loss from ARC	(2,690)	(1,318
Apparent Sur	plus/Deficit from R & E.	266	(1,164
Apparent Pro	fit/Loss from TDU	(1,486)	(2,995
Apparent Pro	fit/Loss from Bookshop	(853)	0
Capitation	•	197,578	164,956
Examination	Fee	78	1,800
Registration f	ee	0	11
House Rents		741	923
Hire of Furnit	ure	29	37
Interest Reco	vered from Staff	5	22
Medical Char	ges	37	1,856
Hire of Trans	port	16	992
Transport Ch	arges	56	2,127
Sale of Text		45	107
Educational 1	Four	0	C
Photocopy c	narges	0	1,342
Photography		0	37
Sale of Dairy		1,021	2,298
Horticultural :		8	70
USAID Contra	actual Commitment	6,288	(
Miscellaneou	s Income	574	8,045
Interest Rece	ivable	1,709	698
Kilimo Primar		62	2
Income from	·	26,806	6,638
	osal of Vehicles	0	454
Telephone C		0	40
	umable Stores	0	24
Sale of Beef		0	
Sale of Pigs		0	
Sale of Goats		1	
Health Centre		13	1;
University Bo		0	404
Academic Tra		41	35
		229,500	180,465

	-2-	<u></u>
INCOME	1991/92	1990/
	KSH000	KSHO
B/F	229,500	180,40
Sale of Maize	0	
Stationery	0	
Interdevelopment oil crop Project	0	
Students Caution Money	0	
Library Fines	1	
Senior Staff Nursery School	0	
Makuti Nursery School .	23	
Tatton N. School	7	
Liabilities written Back	1,343	
Provisions written Back	0	
Accommodation Charges	10	
Meal Charges	0	-
Miscellaneous Creditors Written Back	8	
Academic Gowns	0	1
Pyrethrum Board of Kenya	0	
Service Charges	0	
Abulatory Clinic	0	
Sale from farm Project	0	
Overhead fund	0	
Endowment Fund	30,802	6
Sundry Deposits	0	3,0
NCFS and Technology	0	
RFRM and RCCD	0	
		8,5
		12,7
		12,7
	261,694	206,1
	201,037	<b>200,</b> 1,

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EXPENDITURE ACCOUNTS	1991/92	1990/91
EAI BIDITURE ACCOUNTS	KSH000	KSH000
OFFICE OF THE VICE-CHANCELLOR		
EO02		
	304	1′
Travelling and Subsistence	0	1
Printing and Publishing	0	
Postage aand Telephone	324	
Transport Operating Expenses	0	
Leave, Travel Expenses	0	
Electricity	130	
Entertainment	31	
Repairs and Maintenance Exp.	28	
Gratuities	0	
Medical Expenses	1	
Project Administration	0	
Petty Cash Payments	0	
Purchase of Equipment	12	
Staff Development	0	
Casual Labour Expenses	64	
Cleaning Material	0	
Staff Uniform	3	
Miscellaneous Expenditure	0	
Honorarium	0	
Vehicle and Machine Repairs	11	
Stationery	2	
Duty Allowance	10	
External Travelling	4	
Purchase of Beverages		
	924	4

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	1001/02	1000/01
OFFICE OF THE D.V.C. (A & F)	1991/92	1990/91
E020	KSH000	KSH000
 Γravelling and Subsistence	821	85
Printing and Publishing	162	29
Postage and Telephone	211	79
Transport Operating Exp.	1,414	19
Electricity	0	75
Entertainment	91	
Repairs and Maintenance Exp.	68	20
Purchase of Equipment	5	18
Staff Development	3	
Cleaning Materials	2	
Miscellaneous Expenditure	425	22
Honorarium	4	
Legal Fees	517	
Petty Cash Payments	0	14
Travelling & Subsistence- Council	102	1:
Public Celebrations & Funeral	25	
Gratuities	558	5:
Acc. and Subs. of New Appointments	1,946	
Duty Allowance	0	
Advertising and Publicity	143	2
Travelling and Subsistence - senate	73	
Stationery	35	
Freight & Handling Charges	58	1
Rents and Rates	0	
External Travelling	45	8
Crop Management Research Training	0	
Conferences and Semminars	0	
VPT & SU Students	25	
Vehicle & Machinery Repairs	0	
Purchase of Beverages	1	
Vehicle licences	3	
Casual Labour Exp.	0	
Travelling & Subs Interviews	611	1,3
Health Centre Project	0	
Fuel & Utilities for Outsiders	0	
Purchase of Foodstuff	4	
Telegrammes	0	
University Bookshop	37	
Medical Charges	1	
Service Charges	136	
Personal Allowances	1	
Adm. exp.	133	
Staff Uniforms	5	
Grants and Donations	28	
	7,693	7,5
	7,073	

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END A NICHE	1001/02	1990/91
FINANCE	1991/92	
E028	KSH000	KSH000
Travelling and Subsistance	620	9
Travelling and Subsistence Stationery	697	3
Postage and Telephones	2,241	4
Electricity	1,014	9
Entertainment	42	
Repairs and Maintenance Exp.	172	18
Purchase of Equipment	99	
Staff Development	80	
Purchase of Beverages	8	
Cleaning Materials	37	
Miscellaneous Expenditure	221	7
Honorarium	22	4
Acting Allowances	1,635	1,4
Salaries & Wages	94,924	73,4
Pension Fund Contribution	4,599	1,6
Employers Contribution to NSSF	1,369	1,0
Gratuities	520	
Casual Labour Exp.	1	
Vehicle Mach. & Repairs	12	
General Insurances	5,529	*
House Allowances	44,302	30,0
Freight & Handling Charges	0	
Lease of Houses	2,667	3,0
Students Term Time Pocket Money	0	2
Students Personal Accounts	3	
Bank Charges and Interest	2,629	9
Computer Maintenance	66	
Computer Stationery	347	2
Accountancy and Audit Fees	0	
Debtors Written Back	192	
Rents and Rates	0	2
Printing and Publishing	0	6
Field attachment Allowances	0	
USAB	0	5,7
Petty Cash Payments	0	3
Audit fees	350	3
Bad & Doubtiful Debts	954	9
Text Books	200	2
Bookshop - Grants & Donations	32	
Purchase of Foodstuff	91	
Advertising & Publicity	56	
Transport Operating Exp.	162	
Staff Uniforms	9	
External Travelling	2	
Grants & Donations	37,218	
	203,122	124,8

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CURICULUM & INSTRUCTIONS	1991/92	1990/91
E208	KSH000	KSH000
Machinery & Equipment	0	25
Travelling & Subsistence	26	10
Entertainment	5	
Miscellaneous Expenses	0	
Part time Lecturers	0	
Gratuities	10	
Stationery	2	
Teaching Material	20	
Field Attachment	177	ļ
Postage & Telephone	2	
Transport Operating Exp.	3	<u> </u>
	245	5
DEPARTMENT OF COMPUTER SERVICES	1991/92	1990/91
E08	KSH000	KSH000
Miscellaneous Expenses	0	
Computer Maintenance	0	5
Computer Stationery	0	~
John Part Santoner,		
•	0	6
MEDICAL	1991/92	1990/91
MEDICAL E11	1991/92 KSH000	1990/91 KSH000
E11	KSH000	KSH000
E11 Travelling and Subsistence	KSH000 71	KSH000
E11 Travelling and Subsistence Stationery	KSH000	KSH000
E11 Travelling and Subsistence	KSH000 71 56	KSH000
E11 Travelling and Subsistence Stationery Transport Operating Exp.	71 56 30	KSH000
E11 Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp.	KSH000  71  56  30  20	KSH000
E11  Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs	KSH000  71  56  30  20  0	KSH000
E11 Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation	KSH000  71  56  30  20  0  59  12  2,119	KSH000
E11  Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies	KSH000  71  56  30  20  0  59  12  2,119  2,680	1,71 1,93
E11  Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment	KSH000  71  56  30  20  0  59  12  2,119  2,680	1,71 1,93
E11  Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0	1,77 1,93
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236	1,71 1,93
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236	KSH000
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  0	KSH000
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  0  4	1,71 1,93
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  0  4	1,71 1,93
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  4  0  54	KSH000  4  1  1,71  1,93  1  17
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development Electricity	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  4  0  54  0  54	KSH000
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development Electricity Casual Labour Expenses	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  4  0  54  0  11	1,71 1,93
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development Electricity Casual Labour Expenses Cleaning Material	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  4  0  54  0  54	1,71 1,93 1
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development Electricity Casual Labour Expenses	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  4  0  54  0  1  30  0	KSH000  4  1,71  1,93  17  17  17  17  17  17  17  17  17  1
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development Electricity Casual Labour Expenses Cleaning Material Professional Services	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  4  0  54  0  11  30	
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development Electricity Casual Labour Expenses Cleaning Material Professional Services Staff Uniform	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  4  0  54  0  11  30  0  1	KSH000  7  4  11  17  1,71  1,93  17  17  2
Travelling and Subsistence Stationery Transport Operating Exp. Entertainment Lease of Houses Repairs and Maintenance Exp. Messing costs Hospitalisation Medical Supplies Purchase of Equipment Fencing - Repairs & Maintenance Gratuities Honorarium Personal Allowances Postage and Telephone Acting Allowance Staff Development Electricity Casual Labour Expenses Cleaning Material Professional Services Staff Uniform	KSH000  71  56  30  20  0  59  12  2,119  2,680  11  0  236  0  0  4  0  54  0  1  30  0  0	1,77 1,93 1,73 1,93

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7	RANSPORT	1991/92	1990/91		
	E032	KSH000	KSH000		
T1 C-		101			
Travelling and Su		937	2		
Transport Operat			5:		
Purchase of Equip		20			
Repairs and Main	tenance Exp.	52			
Vehicle Licences		94			
Gèneral Insurance		4,748			
Vehicle & Machin		856	2,1		
Running Petrol O	ils & Diesel	3,079	3		
Gratuities		115			
Printing Advertisi		0			
Postage and Telep	hones	0			
Honorarium		0			
Casual Labour Ex	penses	16			
Staff Uniforms		0			
Miscellaneous Exp	p <mark>enses</mark>	0			
		10,018	3,3		
	ESTATES	1991/92	1990/91		
	E034	KSH000	KSH000		
TII:	L.:	22			
Travelling and Su		22 12			
Transport Operat	ing Expenses	0			
T21	1				
Electricity					
Repairs and Main	tenance Expenses	715	2		
Repairs and Main Cleaning Materia	ls	715	2		
Repairs and Main Cleaning Materia Purchase of Equip	l <mark>s</mark> o <mark>m</mark> ent	715 3 155	2		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp	l <mark>s</mark> o <mark>m</mark> ent	715 3 155 1	2		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences	ls oment penses	715 3 155 1 0	2		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs	ls oment penses and Maintenance	715 3 155 1 0	1		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex	ls oment penses and Maintenance	715 3 155 1 0 0	1		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee	and Maintenance	715 3 155 1 0 0 11 0	1		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main	ls  penses  and Maintenance  spenses  atenance of Buildings	715 3 155 1 0 0 11 0 70	1,0		
Repairs and Main Cleaning Materia. Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground	and Maintenance  spenses  and Maintenance  spenses  stenance of Buildings  ds	715 3 155 1 0 0 11 0 70 21	1,0		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground Reticulation Syste	and Maintenance  spenses  and Maintenance  spenses  stenance of Buildings  ds	715 3 155 1 0 0 11 0 70 21 149	1,0		
Repairs and Main Cleaning Materia. Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground	and Maintenance  spenses  and Maintenance  spenses  stenance of Buildings  ds	715 3 155 1 0 0 11 0 70 21	1,0		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground Reticulation Syste	and Maintenance  spenses  and Maintenance  spenses  atenance of Buildings  ds	715 3 155 1 0 0 11 0 70 21 149	1,0		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground Reticulation Syste	and Maintenance spenses  atenance of Buildings ds em	715 3 155 1 0 0 11 0 70 21 149 290	1,0		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground Reticulation Syste Gratuities Postage and Telep	and Maintenance  copenses  atenance of Buildings ds em  ohones rages	715 3 155 1 0 0 11 0 70 21 149 290 0	1,0		
Repairs and Main Cleaning Materia. Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Exp Legal Fee Repairs and Main University Ground Reticulation System Gratuities Postage and Telep Purchase of Bever	and Maintenance  copenses  and Maintenance  copenses  atenance of Buildings  ds  com  cohones  rages  Reserviors	715 3 155 1 0 0 11 0 70 21 149 290 0 0	1,0		
Repairs and Main Cleaning Materia Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground Reticulation Syste Gratuities Postage and Telep Purchase of Bever Pump House and Vehicle & Machin	and Maintenance expenses  atenance of Buildings ds em  chones rages Reserviors ne Repairs	715 3 155 1 0 0 0 11 0 70 21 149 290 0 0 0	1,0		
Repairs and Main Cleaning Materia. Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Exp Legal Fee Repairs and Main University Ground Reticulation System Gratuities Postage and Telep Purchase of Bever Pump House and	and Maintenance  spenses  and Maintenance  spenses  atenance of Buildings  ds  em  ohones  rages  Reserviors  ne Repairs  stationery	715 3 155 1 0 0 11 0 70 21 149 290 0 0 0 0 0	1,0		
Repairs and Main Cleaning Materia. Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground Reticulation System Gratuities Postage and Telep Purchase of Bever Pump House and Vehicle & Machin Printing Adv. & S Personal Allowand	and Maintenance  spenses  and Maintenance  spenses  atenance of Buildings  ds  em  ohones  rages  Reserviors  ne Repairs  stationery  ces	715 3 155 1 0 0 0 11 0 70 21 149 290 0 0 0 0 0 0 0 0 0 0	1,0		
Repairs and Main Cleaning Materia. Purchase of Equip Miscellaneous Exp Vehicle Licences Fencing - Repairs Casual Labour Ex Legal Fee Repairs and Main University Ground Reticulation System Gratuities Postage and Telep Purchase of Bever Pump House and Vehicle & Machin Printing Adv. & S	and Maintenance  spenses  and Maintenance  spenses  atenance of Buildings  ds  em  ohones  rages  Reserviors  ne Repairs  stationery  ces	715 3 155 1 0 0 11 0 70 21 149 290 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,0		

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OFFICE OF THE D.V.C. (ACADEMIC AFFAIRS)	1991/92	1990/91
E19	KSH000	KSH000
Travelling and Subsistence	413	359
Stationery	1,284	673
Postage & Telephone	2	110
Transport Operating Exp.	332	346
Entertainment	58	39
Purchase of Equipment	189	230
Staff Development	132	2:
Cleaning Material	18	30
Ext. Exam. Part Time Lecturers	402	18
Graduation Expenses	122	1,11
Examination Stationery	85	29
Students Miscellaneous Account	66	8
External Travelling	1,162	1,33
Kilimo Primary School	0	44
Vehicle Licences	24	
Tatton Nursery School	0	7
	29	6
Senate Expenses	11	2
Games Equipment	17	30
Kilimo Secondary School	0	30
Students Education Tours		
Students Caution Money	1 122	
Gratuities	123	
University Catalogue	11	
Lab. Maintenance	0	1
Printing and Publishing	19	10
Advert. and Publicity	0	18
Miscellaneous Expenditure	21	30
General Insurances	0	
General Licences	2	
Vehicle Repairs and Maintenance	4,829	1
Repairs and Maintenance	1,490	
Field Attachment Allowance	387	89
Teaching Material	3	
Purchase of foodstuff	0	
Senior Common Room	0	1
Staff Uniform	5	
Students, Term Time Pocket Money	123	
Egertonian Magazine	0	
Honorarium	0	
Students Allowances	0	
Travelling and Subs Students	0	
Games Equipment	0	
Students Experimental Projects	200	
World Bank Project	65	
Casual Labour Exp.	6	
Deans Committee Exp.	4	
Sabbatics	499	
	12,134	7,26
	12,104	.,,=

LIBRARY			-9-	
E88   KSH000   KSH000		LIBRARY	1991/92	1990/01
Travelling and Subsistence   17				
Repairs amd Maintenance Expenses         0           Purchase of Equipment         0           Cleaning Material         0           Library Expenses         0           Vehicle & Machine Repairs         0           Gratuities         16           Personal Allowances         0           Transport Operating Expenses         6           Library Books         6           Entertainment         7           Miscellaneous Exp         0           Staff Uniforms         0           Staff Development         96           Casual Labour Exp         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           Travelling and subsistence         15         Travelling and subsistence           Travelli		Loo	K311000	KSHUUU
Repairs and Maintenance Expenses         0           Purchase of Equipment         0           Cleaning Material         0           Library Expenses         0           Vehicle & Machine Repairs         0           Gratuities         16           Personal Allowances         0           Transport Operating Expenses         6           Library Books         6           Entertainment         7           Miscellaneous Exp.         0           Staff Uniforms         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           Travelling and subsistence         15         Travelling and subsistence         15           Travelling and subsistence         15         Travelling and subsistence         15           Travelling and subsistence         15         Travelling and subsistence           Internationment         7         Repairs and Maintenance Expenses	Travelling and Subs	istence	17	
Purchase of Equipment				
Cleaning Material   0				
Library Expenses         0           Vehicle & Machine Repairs         0           Gratuities         16           Personal Allowances         0           Transport Operating Expenses         6           Library Books         6           Entertainment         7           Miscellaneous Exp.         0           Staff Uniforms         0           Printing Adv & Statinery         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           Travelling and subsistence         15         Travelling and subsistence           Travelling and subsistence         15		Cit		
Vehicle & Machine Repairs         0           Gratutities         16           Personal Allowances         0           Transport Operating Expenses         6           Library Books         6           Entertainment         7           Miscellaneous Exp.         0           Staff Uniforms         0           Printing Adv & Statinery         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           Travelling and subsistence         15         Travelling Ave.         Travelling Exp.           Travelling and subsistence         15         Travelling Ave.         Stationery         0           Entertainment         7         Repairs and Maintenance Expenses         0         0           Purchase of Equipment         18         0         1           Gratuities         27         1				
Gratuities         16           Personal Allowances         0           Transport Operating Expenses         6           Library Books         6           Entertainment         7           Miscellaneous Exp.         0           Staff Uniforms         0           Printing Adv & Statinery         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           Travelling and subsistence         15         Travelling Adv. & Stationery           Travelling Adv. & Stationery         0         14         Printing Adv. & Stationery           Entertainment         7         Repairs and Maintenance Expenses         0         Purchase of Equipment         18         Gratuities           Forstage and Telephones         1         Conferences and Seminars         0         Part Time Lecturers         4           Staff Development         0         Hend Time Lecturers         4         Hend Time Lecturers		Panaira		
Personal Allowances         0           Transport Operating Expenses         6           Library Books         6           Entertainment         7           Miscellaneous Exp.         0           Staff Uniforms         0           Printing Adv & Statinery         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           E150         Travelling and subsistence         15         Travelling and subsistence		Repairs		
Transport Operating Expenses         6           Library Books         6           Entertainment         7           Miscellaneous Exp         0           Staff Uniforms         0           Printing Adv & Statinery         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           E150         Travelling and subsistence         15           Transport Operating Exp.         14           Printing Adv. & Stationery         0           Entertainment         7           Repairs and Maintenance Expenses         0           Purchase of Equipment         18           Gratuities         27           Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium		0		
Library Books         6           Entertainment         7           Miscellaneous Exp.         0           Staff Uniforms         0           Printing Adv & Statinery         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           E150         Travelling and subsistence         15         Transport Operating Exp.         14           Printing Adv. & Stationery         0         Entertainment         7         Repairs and Maintenance Expenses         0         Purchase of Equipment         18         Gratuities         27         Postage and Telephones         1         Conferences and Seminars         0         Part Time Lecturers         4         Staff Development         0         Cleaning Materials         0         Honorarium         0         Honorarium         0         Honorarium         0         Honorarium         0         Honorarium         0         Honorarium         0         Honorarium <t< td=""><td></td><td></td><td></td><td></td></t<>				
Entertainment		Expenses		
Miscellaneous Exp.         0           Staff Uniforms         0           Printing Adv & Statinery         0           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           FACULTY OF ARTS & SOCIAL SCIENCES         1891/92         1990/91           Travelling and subsistence         15         Travelling and subsistence         15           Travelling and subsistence         15         Transport Operating Exp.         14         Printing Adv. & Stationery         0         Entertainment         7         Repairs and Maintenance Expenses         0         Purchase of Equipment         18         Gratuities         27         Postage and Telephones         1         Conferences and Seminars         0         0         Part Time Lecturers         4         Staff Development         0         Cleaning Materials         0         Honorarium         0         Information of the property of th				
Staff Uniforms				
Printing Adv & Statinery         0           Staff Development         96           Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES           DEANS OFFICE         KSH000           KSH000         KSH000           E150         KSH000           Travelling and subsistence         15           Transport Operating Exp.         14           Printing Adv. & Stationery         0           Entertainment         7           Repairs and Maintenance Expenses         0           Purchase of Equipment         18           Gratuities         27           Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6				
Staff Development         96           Casual Labour Exp         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           E150           Travelling and subsistence         15           Travelling and subsistence         14           Printing Adv. & Stationery         0           Entertainment         7           Repairs and Maintenance Expenses         0           Purchase of Equipment         18           Gratuities         27           Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6				
Casual Labour Exp.         0           Photocopying Charges         50           Stationery         1           Freight & Handling Exp.         63           262           FACULTY OF ARTS & SOCIAL SCIENCES         1991/92         1990/91           DEANS OFFICE         KSH000         KSH000           E150           Travelling and subsistence         15           Transport Operating Exp.         14           Printing Adv. & Stationery         0           Entertainment         7           Repairs and Maintenance Expenses         0           Purchase of Equipment         18           Gratuities         27           Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6		inery		
Photocopying Charges   50     Stationery   1     Freight & Handling Exp.   63				
Stationery				
Travelling and subsistence		es		
262		Г		
FACULTY OF ARTS & SOCIAL SCIENCES 1991/92 1990/91  DEANS OFFICE KSH000 KSH000  E150  Travelling and subsistence 15  Transport Operating Exp. 14  Printing Adv. & Stationery 0  Entertainment 7  Repairs and Maintenance Expenses 0  Purchase of Equipment 18  Gratuities 27  Postage and Telephones 1  Conferences and Seminars 0  Part Time Lecturers 4  Staff Development 0  Cleaning Materials 0  Honorarium 0  Stationery 2  Miscellaneous Exp. 6	Freight & Handling	Exp.	63	
DEANS OFFICE   KSH000   KSH000				
E150	FACULTY OF ART		1991/92	1990/91
Travelling and subsistence       15         Transport Operating Exp.       14         Printing Adv. & Stationery       0         Entertainment       7         Repairs and Maintenance Expenses       0         Purchase of Equipment       18         Gratuities       27         Postage and Telephones       1         Conferences and Seminars       0         Part Time Lecturers       4         Staff Development       0         Cleaning Materials       0         Honorarium       0         Stationery       2         Miscellaneous Exp.       6		DEANS OFFICE	KSH000	KSH000
Transport Operating Exp.       14         Printing Adv. & Stationery       0         Entertainment       7         Repairs and Maintenance Expenses       0         Purchase of Equipment       18         Gratuities       27         Postage and Telephones       1         Conferences and Seminars       0         Part Time Lecturers       4         Staff Development       0         Cleaning Materials       0         Honorarium       0         Stationery       2         Miscellaneous Exp.       6		E150		
Transport Operating Exp.       14         Printing Adv. & Stationery       0         Entertainment       7         Repairs and Maintenance Expenses       0         Purchase of Equipment       18         Gratuities       27         Postage and Telephones       1         Conferences and Seminars       0         Part Time Lecturers       4         Staff Development       0         Cleaning Materials       0         Honorarium       0         Stationery       2         Miscellaneous Exp.       6				
Printing Adv. & Stationery         0           Entertainment         7           Repairs and Maintenance Expenses         0           Purchase of Equipment         18           Gratuities         27           Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6			15	
Entertainment       7         Repairs and Maintenance Expenses       0         Purchase of Equipment       18         Gratuities       27         Postage and Telephones       1         Conferences and Seminars       0         Part Time Lecturers       4         Staff Development       0         Cleaning Materials       0         Honorarium       0         Stationery       2         Miscellaneous Exp.       6			14	1,0
Repairs and Maintenance Expenses       0         Purchase of Equipment       18         Gratuities       27         Postage and Telephones       1         Conferences and Seminars       0         Part Time Lecturers       4         Staff Development       0         Cleaning Materials       0         Honorarium       0         Stationery       2         Miscellaneous Exp.       6		ionery	0	
Purchase of Equipment         18           Gratuities         27           Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6			7	
Gratuities         27           Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6			0	
Postage and Telephones         1           Conferences and Seminars         0           Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6		ent	18	
Conferences and Seminars 0 Part Time Lecturers 4 Staff Development 0 Cleaning Materials 0 Honorarium 0 Stationery 2 Miscellaneous Exp. 6			27	
Part Time Lecturers         4           Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6			1	
Staff Development         0           Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6		ninars	0	
Cleaning Materials         0           Honorarium         0           Stationery         2           Miscellaneous Exp.         6				
Honorarium 0 Stationery 2 Miscellaneous Exp. 6			0	
Stationery 2 Miscellaneous Exp. 6			0	
Miscellaneous Exp. 6			0	
			2	
Public Celebrations & Funerals 4			6	
	Public Celebrations	& Funerals	4	

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AGRICULTURAL ECONOMICS	1991/92	1990/91
E33	KSH000	KSH000
T		
Travelling and Subsistence Entertainment	0	
Transport Operating Expenses	0	
Purchase of Equipment	0	
Teaching Material	0	
Printing Adv. and Stationery	0	
Repairs and Maintenance Expenses	0	
Staff Uniforms	0	
Ext. Exam. & Part-time Lecturers	0	
Gatuities	0	
Stationery	0	
Stationery		
ı	0	3
FACULTY OF EDUC.& RESOURCES -DEANS OFFICE	1991/92	1990/91
E200	KSH000	KSH000
Travelling and Subsistence	28	
Printing Adv. & Stationery	0	
Gratuities	68	
Entertainment	9	
Purchase of Equipment	0	
Cleaning Materials	0	
Miscellaneous	0	
Honorarium	0	
Transport Operating Expenses	2	
Repairs and Maintenance Expenses	14	
Vehicle Insurance	0	<del></del>
Part time Lecturers	0	
Library Expenses	0	<del>-</del>
Stationery	16	
Postage & Telephone	1	
Field Attachment	83	
	221	<del> </del>
	221	
HOME ECONOMIC EDUCATION	1991/92	1990/91
E212	KSH000	KSH000
Gratuities	28	
Travelling & Subsistence	23	•
Stationery	2	
Transport Operating Exp.	5	····-
Repairs & Maintenance Exp.	1	<del></del>
Entertainment	5	<del> </del>
Teaching Materials	109	
Ext. Exam. & Part Time Lect.	7	
Percentage	180	
'	180	

	-11-	
EDUCATION AND EXTENSION	1991/92	1990/91
E210	KSH000	KSH000
Travelling and subsistence	32	60
Transport Operating Exp.	1	13
Entertainment	11	16
Repairs and Maintenance Expenses	0	13
Purchase of Equipment	0	0
Gratuities	53	15
Postage and Telephones Cleaning Materials	2	1
Honorarium	0	2
Casual Labour Expenses	0	1
Ext. Exam. & Part time Lecturers	0	0
Teaching Material	0	5
Postage and Telephones	0	172
Audio Visual Material	0	1
Overhead Projection Hardware	0	0
Dark Room Photography Practice	0	0
Sound Slides Projection Hardware	0	0
Education Media Centre	0	0
Honorarium	0	0
Miscellaneous Exp.	0	1
Stationery Exp.	0	2
Field Attachment	0	131
9	0	17
EDUCATION ADMINISTRATION & PLANNING E202	1991/92 KSH000	1990/91 KSH000
Travelling and Subsistence	2	10
Repairs and Maintenance		10
Transport Operating Expenses	3	3
Entertainment	3	: 1
Purchase of Equipment	2	0
Ext. Exam & Part Time Lect.	6	0
Stationery	26	0
	43	15
EDUCATION PSYCHOLOGY	1991/92	1989/90
E29	KSH000	KSH000
Travelling and Subsistence		
Entertainment	0	9
Teaching Materials	0	1
	U	19
	0	29

	PHYSICS	1991/92	1990/91
	E282	KSH000	KSH000
Travelling and Subsi	istanca	16	13
Gratuities	stence	128	19
Stationery		0	
Repairs and Mainter	nance Exp.	0	
Transport Operating		4	
Entertainment	,	6	
Teaching Material		4	23
Part Time Lecturers		0	4
Education Material	Centre	0	
Lab Material		33	1
		191	64
Al	VIMAL SCIENCE	1991/92	1990/91
	E118	KSH000	KSH000
Travelling and Subs	istence	2	
Gratuities		0	15
Repairs and Mainter	nance Exp.	0	
Purchase of Equipm	ent	0	
Vehicle Licences		0	
Casual Labour Exp.		0	
Cleaning Materials		3	
Miscellaneous Exp.		9 0	
Teaching Material		6	
Lab. Maintenance		0	
Lab. Material		7	
Entertainment		0	
Part Time Lecturers		3	
Transport Operating Public Celebrations	& Funerals	3	
		24	3:
A	NIMAL HEALTH	1991/92	1990/91
Al	E116	KSH000	KSH000
Travelling and Subs		0	
Transport Operating	g Expenses	0	
Entertainment Personal Alowances	<del> </del>	12	
		0	
Cleaning Materials Ext. Exam & Part-7	lima I acturers	0	
Teaching Materials	inne Lecturers	15	
Lab. Material	+	0	
Abulatory Clinic		0	
Abbatoir	<u> </u>	0	
Gratuities		77	
Repairs and Mainte	nance	3	
Staff Uniforms		0	
Staff Development		1	

	14	
CHEMISTRY E284	1991/92 KSH000	1990/91 KSH000
E,204	1201100	
Travelling and Subsistence	15	70
Gratuitles	99	176
Postage and Telephone	0	2
Entertainment	8	6
Repairs and Maintenance	0	4
Miscellaneous Exp.	0	7
Lab. Material	0	47
Ext. exam. &Part-Time Lecturers	131	189
Field Attachments	0	2
Purchase of Equipment	0	23
Teaching Material	39	60
Transport Operating Expenses	3	4
	295	590
ENGINEERING	1991/92	1990/91
E53	KSH000	KSH000
Travelling and Subsistence	36	54
Postage and Telephone		2
Entertainment	$-\frac{12}{30}$	17
Repairs and Maintenance	30	68
Purchase of Equipment	0	127
Staff Development	2	7
Casual Labour Exp.	0	0
Staff Uniforms	0	9
Miscellaneous Exp.	3	62
Teaching Material	21	172
Fuel Expenses	0	0
Machinery Repairs	0	0
Motor & Tractor Maintenance	0	0
Field Attachments	0	2
Weather Station	0	0
Transport Operating Exp.	9 2	70
		36
Part Time Lecturers		
Part Time Lecturers Gratuities	84	56

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	15	
FOOD DAIRY TECHNOLOGY	1991/92	1990/91
E304	KSH000	KSH000
Travelling and Subsistence	63	
Postage and Telephone	2	
Entertainment	8	1
Repairs and Maintenance	53	
Purchase of Equipment	11	
Staff Development	23	
Miscellaneous Exp.	1	
Teaching Material	62	
Lab Material	6	
Lab. Maintenance	53	
Milk Purchase	294	7:
Factory Expenses	33	
Factory Maintenance	144	
Factory Equipment	0	
Part Time Lecturers	0	
Gratuities	41	
Transport Operating Expenses	56	
Cleaning Material	4	
Stationery	19	
	873	1,1:
MA THEMATICS	1991/92	1990/91
E286	KSH000	KSH000
 Γravelling and Subsistence	45	
Fransport Operating Expenses	2	
Part Time Lecturers	15	15
Entertainment	11	
Repairs and Maintenance	0	
Feaching Material	0	
Gratuities	125	
Gratuities	123	
Gratuities	1	
Gratuities	1	

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NATURAL RESOURCES	1991/92	1990/91
E120	KSH000	KSH000
Travelling and Subsistences	27	
Entertainment	7	
Repairs and Maintenance	0	
Miscellaneous	0	<del></del>
Purchase of Equipment	0	<del></del>
Casual Labour Expenses	0	- <del> </del>
Chemeron Field Station	0	
Cleaning Material	0	· · · · · · · · · · · · · · · · · · ·
Field Attachment	4	
Laboratory Material	0	
Part Time Lecturers	29	
Transport Operating Exp.	8	
Gratulties Translation of the Control of the Contro	69	
Teaching Materials	• 1	
	1,20	
	145	1
HORTICULTURE	1001/02	4000101
E114	1991/92 KSH000	1990/91
EIIT	ASHUU	KSH000
Travelling & Subsistence	20	
Field Attachment Allowance	20	
Postage & Telephone	0	<del></del>
Crop Preparation Expenses	5	
Personal Allowances		
Entertainment	0	
Repairs & Maintenance Exp.	8	
Purchase of Equipment	0	
Casual Labour Expenses	0	
Staff Uniform	10	
Miscellaneous Expenses	0	
Teaching Material	0	
Lab. Material	89	
Gratuities Gratuities	0	<del></del>
Purchase of Equipment	80	
Transport Operating Expenses	1	<del></del>
Cleaning Material	7	
Stationery	9	
Public Celebrations & Funerals	2	
Lab Maintenance	2	
NAME ATTENDED	11	
	244	

		-17-	
	AGRONOMY	1991/92	1990/91
	E122	KSH000	KSH000
	L122	KSHOO	KSHOOO
Travelling & Subsiste	mco	34	85
Printing Adv. & Stati		0	(
Postage & Telephone	oner y	0	
Repairs & Maintenan	oca Evn	1	4
Entertainment	се ехр.	6	
Purchase of Equipment		0	3'
Casual Labour Expen		7	2
		0	18
Crop Preparation Exp	penses	32	10
Staff Development		0	
Miscellaneous Expens	es		
Teaching Material	•	2 0	10
Lab. Material			
Gratuities		88	72
Transport Operating	Expenses	14	40.
Ext. Exam. & Part Ti	me Lecturer	13	18'
		197	464
COM	IPUTER SCIENCE	1991/92	1990/91
	E288	KSH000	KSH000
Travelling and Subsis	tence	189	1:
Stationery		1	
Postage and Telephon	ies	0	
Transport Operating		2	
Entertainment	F	7	
Computer Maintenan	ice	15	3
Repairs and Mainten		2	1.0.2
Purchase of Crockery		0	Marian I
Computer Stationery		3	11
Gratuities		28	11.
		18	1.
Staff Development			
Cleaning Materials Teaching Materials		2	· · · · · · · · · · · · · · · · · · ·
i eaching Wiaterials	I	11	
	ne Lect.	38	
Ext. Exam & Part Ti			
		316	1

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OFFICE OF THE DVC (RESEARCH)	1991/92 -	1990/91
E500	KSH000	KSH000
Travelling and Subsistence	134	160
Stationery	0	789
Postage and Telephones	0	. 0
Transport Operating Expenses	62	119
Entertainment	57	14
Research Material	219	644
Purchase of Equipment	0	2
Repairs and Maintenance Expenses	8	32
Conferences and Seminars	105	82
Chemeron Field Station	1,050	15
Machinery Repairs	219	2
Shows	0	794
Petty Cash	27	9
Gratuities	219	12
IDAT	5-	190
PAM	253	27
AMP	0	. 383
Laundry Expenses	10	3
Kellog	0	8
Grants and Donations	0	10
Workshop and Seminars	0	10
Inter Development Oil Crop Project	0	0
Small Farm Development Project	0	434
Crop Management Res. Training	0	32
Vegetable Oil Protein Project	0	47
Training IDAT Local	537	1,036
Field Attachments	0	10
Personal Allowances	Ö	0
Purchase of Beverages	0	46
Vehicle Licences	1	0
Purchase of Foodstuff	0	67
Casual Labour Expenses	0	0
Cleaning Material	0	0
Miscellaneous Expenses	0	1,723
Flowers and Decorations	0	1,720
Honorariums	Ō	- 0
		·
	2,906	6,701
	2,000	0,/01

		-19-	
	ZOOLOGY	1991/92	1990/91
	E290	KSH000	KSH000
Travelling and Subsi		22	63
Transport Operating	Expenses	15	4
Entertainment		8	11
Teaching Materials		80	35
Part Time Lecturers		22	338
Repairs and Mainten	ance Expenses	0	6
Lab. Material		2	2
Cleaning Material		2	. 0
Miscellaneous		3	0
		154	459
	BOTANY	1991/92	1990/91
	E292	KSH000	KSH000
		, , , , , , , , , , , , , , , , , , , ,	4554000
Travelling and Subsis		23	37
Transport Operating	Expenses	9	2
Entertainment		5	5
Teaching Materials		2	59
Part Time Lecturers		25	90
Field Attachments		0	
Postage and Telephon	es	3	
	The state of the s	5	
		2	0
			0
		74	196
,			
7			
G	EOGRAPHY	1991/92	1990/91
	E152	KSH000	KSH000
727			~~~~~~~
Travelling and Subsiste	en <mark>c</mark> es	31	49
Transport Operating F	Expenses	5	5
Entertainment		7	7
External Travelling		0	3
Teaching Materials		1	78
Part Time Lecturers		65	297
Swimming Charges		0	138
Gratuities		89	41
Stationery			0
Postage & Telephones		1	0
Cleaning Material		17	. 0
		221	618,
			010,

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HISTORY AND ARCHROLOGY	1001/02	÷ 1000/01
HISTORY AND ARCHEOLOGY E154	1991/92 KSH000	1990/91
£134	KSHUUU	KSH000
Travelling and Subsistences	18	
Transport Operating Expenses	1	
Entertainment	13	<del></del>
Teaching Materials	0	
Part Time Lecturers	103	3
Postage and Telephones	0	
Gratuities	0	
	135	4
PHILOSOPHY & RELIGIOUS STUDIES	1991/92	1990/91
E73	KSH000	KSH000
Travelling and Subsistences	0	<del></del> ,
Printing and Advertisement	0	
Entertainment Part Time Lecturers	0	
Purchase of Equipments	0	3
Stationery	0	
Stationery		
	0	
		4
LANGUAGES, LINGUISTICS & LITERATURE	1991/92	1990/91
E75	KSH000	KSH000
Travelling and Subsistences	0	
Transport Operating Expenses	0	
Entertainment	0	
Purchase of Equipments	0	
Part Time Lecturers	0	<del></del>
Repairs and Maintenance Expenses	0	<del></del>
	0	
SOCIOLOGY	1991/92	1990/91
E156	KSH000	KSH000
Gratuities	12	
Travelling & Subsistence	1	
Transport Operating Exp.	1	
Entertainment	6	
Part Time Lecturer	2	
	22	
		<del></del>

<b>ECONOMICS &amp;</b>	BUSINESS MANAGEMENT	1991/92	1990/91
	E77	KSH000	KSH000
T 11' 1 C-1-1-		13	{
Fravelling and Subsist Honorarium	ences	0	2
Gratuities		204	
Purchase of Beverages		0	
Part Time Lecturers		6	
Repairs and Maintena	nce Expenses	1	
Teaching Material	August 2 april	8	
Transport Operating	Expenses	8	
Entertainment		1	
Postage & Telephone		1	
		242	5.
		•	
PSYCHOL	OGY AND COUNSEL	1991/92	1990/91
	E206	KSH000	KSH000
Travelling and Subsis	tence	6	
Entertainment		1	
Field Attachment allo	wance	2	
	1	9	
D	HILOSOPHY	1991/92	1990/91
r	E158	KSH000	KSH000
	2130		
Travelling and Subsis	tence	25	
Entertainment		12	
Part-Time Lecturer		81	
Transport Operating	Ekp.	2	
		120	
REL	IGIOUS STUDIES	1991/92	1990/91
	E160	KSH000	KSH000
Travelling and Subsis	tence	3	
Part-Time Lecturer		5	
A.III A.C. (			
		8	
LANGUA	GES & LINGUISTICS	1991/92	1990/91
	E162	KSH000	KSH000
Travelling and Subsis	tence	10	
Stationery	педсе	3	
Entertainment		11	
Purchase of Equipme	nt	1	
		25	

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LITERATURE	1991/92	1990/91
E164	KSH000	KSH000
Gratuities	8	
Entertainment	2	
	10	
	10	
CENTRE FOR WOMEN STUDIES	1991/92	1990/91
E514	KSH000	KSH000
Travelling & Subsistence	1	
Laundry Expenses	2	- · · · - · · · · · · · · · · · · · · ·
Purchase of Foodstuff	29	
Purchase of Beverages	29	
	61	
DIRECTOR RESEARCH & EXTENSION	1991/92	1990/91
E522	KSH000	KSH000
Travalling & Subsistance	5	
Travelling & Subsistence Stationery	8	
Entertainment	2	······································
Maintenance of Furniture & Equipment	2	
Gratuities	6	
Laundry Expenses	2	
Purchase of Foodstuff	81	
Purchase of Beverages	89	
	195	
GRADUATE SCHOOL	1991/92	1990/91
E522	KSH000	KSH000
Postage & Telephone	2	
Entertainment	1	
	3	

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LAIK	IPIA CAMPUS	1991/92	1990/91
	E94	KSH000	KSH000
Travelling and Subsister	res	29	16
Transport Operating Ex		1	2.
Repairs and Maintenand		0	630
Purchase of Equipment	e Dapenses	0	8
Vehicle and Machine Re	nairs	0	528
Cattle Expenses		0	10'
Wheat Expenses		0	60
Medical Supplies		137	69
Repairs and Maintenance	e of Buildings	0	1,064
Miscellaneous Expenses		0	84
Petty Cash Payments		0	9(
Lease of Houses		0	700
Purchase of Foodstuff		0	, , ,
		167	2.71
		10/	3,61
,			
DEPARTMENTS ARO	LISHED DURING THE VEAD	1001/02	1000/01
DEPARTMENTS ABO	LISHED DURING THE YEAR	1991/92 KSH000	1990/91 KSH000
		KSH000	KSH000
Philosophy & Religious S	tudies	KSH000 0	KSH000
Philosophy & Religious S Languages,Linguistics &	tudies	KSH000 0 0	KSH000 414 91
DEPARTMENTS ABO  Philosophy & Religious S  Languages, Linguistics &  Education Psycology	tudies	KSH000 0	KSH000 414 91
Philosophy & Religious S Languages,Linguistics & Education Psycology Total Expenditure	tudies Literature	KSH000 0 0	KSH000 414 91 29
Philosophy & Religious S Languages,Linguistics & Education Psycology Total Expenditure Depreciation of Movable	tudies Literature	KSH000 0 0 0	KSH000 414 91 29
Philosophy & Religious S Languages, Linguistics & Education Psycology Total Expenditure Depreciation of Movable Provisions	tudies Literature Assets	KSH000 0 0 0 249,461	
Philosophy & Religious S Languages, Linguistics & Education Psycology  Total Expenditure Depreciation of Movable Provisions Provisions Depreciation	tudies Literature Assets	KSH000 0 0 0 249,461 25,377	KSH000 414 91 29 176,148 22,150
Philosophy & Religious S Languages,Linguistics & Education Psycology  Total Expenditure Depreciation of Movable Provisions Provisions Depreciation Examination fee	tudies Literature Assets	XSH000 0 0 0 249,461 25,377 6,283 11,651 0	KSH000 414 91 29 176,148 22,150
Philosophy & Religious S Languages, Linguistics & Education Psycology  Total Expenditure Depreciation of Movable Provisions Provisions Depreciation Examination fee Miscellaneous income	tudies Literature Assets	XSH000 0 0 0 249,461 25,377 6,283 11,651 0	176,148 22,150 (12,889 1,416 413
Philosophy & Religious S Languages, Linguistics & Education Psycology  Total Expenditure Depreciation of Movable Provisions Provisions Depreciation Examination fee Miscellaneous income Caution money	tudies Literature Assets	XSH000 0 0 0 249,461 25,377 6,283 11,651 0	176,148 22,150 12,889
Philosophy & Religious S Languages, Linguistics & Education Psycology  Total Expenditure Depreciation of Movable Provisions Provisions Depreciation Examination fee Miscellaneous income	tudies Literature Assets	XSH000 0 0 0 249,461 25,377 6,283 11,651 0	176,144 22,156 12,889 1,416
Philosophy & Religious S Languages, Linguistics & Education Psycology  Total Expenditure Depreciation of Movable Provisions Provisions Depreciation Examination fee Miscellaneous income Caution money	tudies Literature Assets	KSH000  0  0  249,461  25,377  6,283  11,651  0  0 0	176,143 22,150 12,889 1,410 413
Philosophy & Religious S Languages, Linguistics & Education Psycology  Total Expenditure Depreciation of Movable Provisions Provisions Depreciation Examination fee Miscellaneous income Caution money Insurance premium	Literature  Assets  of Immovable Assets	KSH000  0  0  249,461  25,377  6,283  11,651  0  0  0	176,14 22,15 12,88 1,41 41. 89 1,075

TATTON DEMONSTRATION UNIT	,				,			
TRADING ACCOUNT FOR THE PERIOD ENDED 3Q, JUNE, 1992	IUNE, 1992							
	ANNUAL	STOCK AS AT			STOCK AS AT		PROFIT & LOSS PROFIT & LOSS	PROFIT & LOSS
LIVESTOCK	SALES	30.06.91	PURCHASE	EXPENSES	30.6.92	COST OF SA	1991/92	1990/91
	,000	,000	.000	,000	,000	,000		,000
Cattle	97	527	10	1	867	(329)	355	(18)
Wilk	12	0	0	0	0	0	12	86
Kabbit	1	0	0	_	2	Ξ	2	
Pig	22	65	0	9	95	(24)	9	(105)
Eggs	19	0	0	0	0	0	61	25
Poutry	9	69	0	100	0	169	(91)	(10)
Sheep	7	0	0	24	27	(3)	7	15
Goats	7	100	0	0	98	14	(10)	0.7
	136	761	01	132	1 077	(174)	310	6
1							010	7/
CROPS								
Wheat	15	236	0	6	808	(5,63)	578	(692)
Barley	0	2	0	0	S	8	3	(1)
Oats	1	0	0	0	-	•	-	
Potatoes	.5	0	0	0	-		1 10	
Grass	0	19	0	0	6	10	(10)	
Silage & Fodder	0	15	0	0	25	010	10	12
Pyrethrum	0	0	0	0	6	0		5
Pastures	0	0	0	0	0	0	0	
Pears	0	0	0	0	0	0	0	(1-1)
Marze	-	37	0	0	412	(375)	376	9
Assorted Stock	1	0	0	0	13	(13)	13	
	22	309	0	6	1,357	(1,039)	1,061	(456)
1								
	158	1,070	10	141	2,434	(1,213)	1,371	(364)

TATTON DEMONSTRATION UNIT	-25-	
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INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD	ENDED	
30TH JUNE, 1992		
=======================================		
	1990/91	1991/92
	KSH.000	KSH. 000'
INCOME ACCOUNT		
	===:	
Profit (loss) from trading account	(364)	1,37
Show Prizes	5	
Miscellaneous Acco <mark>u</mark> nt	18	
Sale of Beef	552	2
Sale of Pork	38	1
Students farm Proje <mark>c</mark> t	0	
	249	1,43
EXPENDITURE ACCOUNTS		
=======================================		
Personal Emoluments		
Salaries & Wages	1,564	1,63
I.S.S.F. Contribution	72	.,,00
louse Allowance	641	
acting Allowance		65
	4	
taff Uniform	0	9
	2,281	2,46
	=======================================	<u> </u>

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	4000104	4004100
1	1990/91	1991/92 KSH. 000'
· · · · · · · · · · · · · · · · · · ·	KSH. 000'	KSH. 000'
ADMINISTRATION EXPENSES		
Travelling & Subsistence	24	1
Transport Operation Expenses	232	4
Repairs & Maintenance Expenses	249	11
Purchase of Equipment	21	
Kenya Railways Freight	0	
Vehicle Licences	13	
Casual Labour Expenses	179	
Acting Allowance	0	
Cleaning Materials	27	
Miscellaneous Expenses	9	
Show Expenses	66	1
Rents & Rates	0	2
Subscription	2	
Staff Uniforms	Q	2
Farm Implements & Tools	0	
Vehicle Machinery Repairs	9	
Maintenance of Furniture & Equipment	2	
Gratuities	0	2
Entertainment	0	
Fencing	0	4
	833	32
Total Depreciation	140	14
Total T.D.U. Expenditure	3,104	2,92
	3,244	2,92
Balance as per Statement	249	(1,43
	(2,995)	1,48

100	1007	1,001		,,,	000	1,100	
28	(367)	2 557	487	2 711	333	2 190	
313	243	390	787	484	109	04-	Deverages
3	3	3	3				
(285)	(610)	2,159	197	2,212	144	1,549	Meals
				,			
KSHS 000		KSHS 000					
1990/91	1991/92	SALES	30.6.92	1991/92	1.7.91	KSHS 000'	
PROFIT PROFIT(LC	PROFIT(	COST OF	NSES STOCK AS AT	<b>EXPENSES</b>	ANNUAL SALES STOCK AS AT	ANNUAL SALES	
					NE 1992	ENDED 30TH JU	TRADING ACCOUNT FOR THE PERIOD ENDED 30TH JUNE 1992
							AGRICULTURE RESOURCE CENTRE
			-27-				

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AGRICULTURE RESOURCES CENTRE		
	122231	<del></del>
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR I	ENDED 30.6.92	
	2000 BXX	
	1991/92	1990/91
	KSH. 000'	KSH. 000'
INCOME ACCOUNTS		
INCOME ACCOUNTS		
	(367)	1,882
Profit from trading account Accomodation	1,279	1,002
Hire of Conference Facilities	1,279	139
	10	13:
Telephone Charges Miscellaneous income		13
Laundry Charges	78	137
Medical Guests	1	10.
Recoveries on Electricity Charges	Ö	
Transport Charges	0	1
Photocopying		
Interest on Advances	0	
interest on Advances		
	1.035	2,21
EXPENDITURE ACCOUNTS		
hathananparenananan		
Personal Emoluments		· · · · · · · · · · · · · · · · · · ·
		<u> </u>
Salaries & Wages	1,907	1,56
Pension Funds Cont.	105	80
House Allowances	544	37(
Acting Allowances	5	
Employers N.S.S.F cont.	47	4
,	2,608	2,07
<u></u>		

	-29-	
	1991/92	1990/91
Other Expenses	KSH, 000'	KSH. 000'
=======================================	11010. 909	NOLL. OU
Transport Operating Expenses	6	
Travelling & Subsistence	13	
Repairs & Maintenance Expenses	177	
Gas & Fuel	33	
Vehicle Licences	17	
Postage & Telephones	0	
Casual Labour Expenses	0	
Entertainment	0	
Purchase of Equipment	0	
Cleaning Materials	284	2
Staff Uniforms	7	
Work Permit	6	
Miscellaneous Expenses	8	
Show Expenses	0	1
Honorarium	÷ 0	
Petty Cash Payment	0	
Acting Allowance	0	
Bar Breakage & Flats	11	
Hotel Management Levy	0	
Legal fees	0	
Subsiy to University	0	
Flowers & Decorations	9	
Training Levly	22	
Messing costs	0	
Replacement of Furniture	0	
Purchase of Crockery & Curtelary	0	. 1
Bank charges and Interest	228	2
Laundry Expenses	68	
Linen	10	
Medical	10	
	900	4 2
		1,2 
Provision for Bad deb <mark>t</mark> s	19	
Depreciation - Movable Assets	198	1:
Total A.R.C. Expenditure	3508	35
Balance as per Income Statement	1,035	22
	1,033	
	(2,690)	1 4
		1,3

	-30-	
EGERTON UNIVERSITY		
LAIKIPIA COLLEGE CAMPUS		
INCOME AND EXPENDITURE ACCOUNT FOR THE		
FINANCIAL YEAR ENDING 30TH JUNE, 1992		
		· · · · · · · · · · · · · · · · · · ·
	1991/92	1990/91
INCOME	KSHS.	KSHS.
	000'	000,
Capital fees	29,032	33,94
Miscellaneous Income	349	40
Examination fee	47	18
Registration fee	280	9
Rent of Machinery	13	
Sale of Textbooks	13	
Photocopy Charges & Telephone charges Meals charges	1,465	31
Sales of Pigs & Egss	1,465	370
Sale of Wheat	0	4
Sale of Maize	0	30
Tuition Fee	1,769	57
Transport Charges	32	15
Service Charges	41	(
Beverages Sale of Milk		
	•	
1	33,287	35,65
		***************************************
LESS EXPENDITURE		
Salaries & Wages		
Employer's NSSF Contributions	7,363 - 296	5,092
Pension Fund Cont.	290	205
House Allowance	4,307	2,79
Honorarium	7	3,0
Casual Labour Expenses	367	38:
Travelling & Subsistence	1,279	573
Stationery Advertising & Publishing	288	573
Postage & Telephone	31	1,683
Transport Operating Expenses	312 111	497
Prov. for Depreciation of Plant	0	791
& Equipment & Motor Vehicles	6,698	235
Electricity	1,217	6,55
Entertainment  Pullding Meinten	40	1,150
Building Maintenance Repairs & Maintenance Expenses	29	36
Examination Stationery	256	2496
Leave Travelling Allowances	233	2186 3028
Duty Allowance	37	3028
Acting Allowance	3	
Personal Allowance	90	
Printing and Publishing	3	
Computer Stationery	6	
	00.051	
	22,976	25,905
<u> </u>		

LESS EXPENDITURE	-31-	
=======================================	000'	000'
B/F	22,976	25,3
Purchase of Equipment	536	20,0
Staff Development	12	
Vehicle Licences	15	
Cleaning Materials	45	
Staff Uniforms	8	
Miscellaneous expenses	513	
Computer Maintenance	7	
Bank Charges & Interest	586	
General Insurances	2	
Lease of Houses	0	
Travelling - Interviews	23	
Outsiders Expenses	0	
Public Celebrations & Funerals	0	
Academic Functions	0	
Rent & Rates		
nterviews & Appointments	253	2
Hire & Rent	5	
Vehicle & Mechanical Repairs	12	
Part-time Lecturers	416	4
	242	3
Library Expenses	136	1
Library Books	23	1
Library Equipments	2	
Fuel & Oil Expenses	1,005	2,1
Cattle Expenses	42	
Wheat Expenses	251	1,1
Messing costs	0	\
lospitalization & Medical Expenses	102	
Medical Supplies	801	1,8
Jniversity Repairs & Maintenance		
of Buildings	0	7
Roads & Bridges - Repairs & Maintenance	0	
Provision of Gratuity	0	
Provision of audit fe <mark>e</mark> s	100	
Provision of Legal fe <mark>e</mark> s	500	
Students Miscellaneous Account	0	3
Maintenance of Stud <mark>e</mark> nts	0	
ield Attachment All <mark>o</mark> wance	0	1
laintenance of Furn <mark>i</mark> ture & Equipment	0	
Medical Charges	0	
aundry Expenses	0	
urchase of Crockery & Cutlery	0	
urchase of Foodstuff	664	4,1
urchase of Beverages	15	
rojection Administration	15	
onstruction of Buildings	2,353	2,0
xternal Examiners	38	
filk Purchases	28	
lachinery Repairs	75	
Sames Equipment	2	
rovision for Bad De <mark>b</mark> ts	100	
otal Expenditure	31,903	41,7
	=======================================	<b>~1,</b> /
eficit transfered to G.F. A/C	1,384	(6,0
	.,,004	(0,0
otal Income	(33,287)	35,69
		55,0.

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EGERTON UNIVERSITY STUDENTS AND CATERIN	G SERVICES	·
Income And Expenditure Statement for the Year ende	d 30/06/92	
	1991/92	1990/91
	KSHS.	KSHS.
Recurrent Revenue	23,370,016.00	43,422,991.00
Students Loan Scheme	14,553,638.00	49,542,428.00
Interest on Fixed Deposits	778,765.00	1,190,658 00
PAYE Sales	3,999,800.00	0.00
_		
Net Income	42,702,219.00	94,156,077.00
Expenditure		
Personal Emoluments	14,930,878.00	14,059,894.0
Gratuity and Pensions	1,453,298.00	1,274,879.00
House Allowance	7,833,143.00	6,858,347.00
Other Personal Allowances	252,280.00	290,568.0
Passage and Leave Expenses	470,400 00	451,600.0
Staff Medical Scheme	287,810.00	970,811.0
Transport Operating Expenses	546,850.00	688,281.0
Travelling and Accommodation Expenses	330,622.00	492,136.0
Postal and Telegrams Expenses	4,920.00	12,515.0
Telephone Expenses	270,219.00	120,544.0
Official Entertainment	22,937.00	22,200 0
Electricity Water & Conservancy	234,945.00	580,270.0
Food and Rations	8,024,288.00	49,390,968.0
Publishing & Printing Expenses	111,968.00	223,134.0
Purchase of Uniform & Clothing	42,279.00	691,692.0
Purchase of Stationery	468,418.00	489,233.0
Advertising and Publicity	0.00	80,285.0
Audit Fees	0.00	66,000.0
Rent and Rates Residential	0.00	0.0
Contracted Professional Services	38,340.00	114,647.0
Computer Charges	8,360.00	18,800.0
Hire of Transport Plant & Machinery	390.00	2,280.0
	18,534.00	83,312.0
Bank Charges	3,987,670.00	5,694,147.0
Miscellaneous Other Charges	133,506.00	117,986.0
Bank Charges	45,106.00	44,803.0
Insurance Stoff Development	192,044.00	59,323 0
Staff Development Fees Commission and Honoraria	192,044.00	14,900.0
		673,852.0
Conferences & Seminars	357,183.00 1,043,381.00	1,109,851.0
Purchase of Equipment	1,042,281.00 1,700,905.00	1,820,257.0
Maintenance of Building & Stations	60,761.00	
Maintenance of Water Supply & Sewarage		1,683,434.0
Depreciation Depreciation	1,794,622.00	
Provision for Doubtful Debts	138,423.00	(23,378.0
	44,930,808.00	88,328,344.0
Deficit Kshs	2,228,589.00	5,827,733.0
	===============	==============

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	-33-	
UNIVERSITY BOOKSHOP		
TRADING PROFIT AND LOSS ACCOUNT FOR	R THE YEAR ENDING 30-06-92	
	=======================================	
Sales		
Odies		9,312,329.
Opening Stock	1,498,337.65	
Add Purchases	14,647,510.30	
	16,145,847.95	
	10,710,017.00	
Less Departmental Use	(24,344.40)	
Cost of Sales	16,121,503.55	
Less Closing Stock	(7,108,537.55)	
Cost of Sales		(9,012,966.
Gross Profit		299,363.
Add Interest On Deposit		457,742.
Less Expenses	==	=======================================
Air Freight Charges	(527,895.00)	
Indian Trip	(150,150.00)	
Renovation	(260,614.00)	
Stationery	(385,700.00)	
Bank Charges	(154,133.00)	
Transport and Subsistence	(76,322.50)	
Miscellaneous	(55,162.50)	
		(1,609,977.0
Net Deficit for the		
Net Deficit for the year		(852,870.7

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RESEARCH AND EXTENTION		
INCOME AND EXPENDITURE ACCOUNT		
FOR THE YEAR ENDED ON 30-06-92		
	-	
Research Grant-VOPS	5,769,521.50	
Research Grant - CRMT	2,850,000.00	
Research Grant - FNSP	624,152.50	
Research Grant - PAM	6,478,654.60	
Research Grant - Health Care	310,329.60	
Research Grant - WES	205,120.00	
Surrender of Imprests	7,714,675.00	
	23,952,453.20	
I Ecc. EVERIDITUES CO.		
LESS:-EXPENDITURE ON		
Coloni and M.		
Salary and Wages	6,091,909.55	
Printing Stationery and Advert.	2,102,707.10	
Travel and Subsistence Accommodation	3,491,200.80	
	2,137,400.25	
Transport and Maintenance	3,072,344.35	
Bank Charges Communication	93,124.25	
Show Exhibition	561,415.40	
Medical	58,863.60	
Research Materials	275,945.85	
Honorarium	147,280.00	
Duty Allowance	124,400.00	
Consulting	120,000.00	
Gratuity	189,112.70	
Insurance	398,149.25	
ADM Cost	125,561.00	
Repairs and Maintenance	756,828.00	
Research Grants	81,686.55	
Lecture Fee	2,464,048.40	
Publication Acquisition	226,673.00	
Overheads	71,965.10	
Training	175,280.00	
Uniform	263,896.00	
Misc.	65,700.00	
Rent	718.60	
Electricity	586,850.00	
	2,950.90	
	23,686,010.65	
Surplus		
F. 44	266,442,55	

		-35-	
ACCOUNTING POLICIES	\$		
(a) Accounting Covent	ion		
	n prepared under the historical cost	conver	ition as
modified by revaluation	of certain assets.		
(b) 5: d Add D			
(b) Fixed As <mark>s</mark> ets and De	preciation		
Fixed Assets are stated	at cost less depreciation.		
Fixeu Assets are stated	at cost less depreciation.		
Depreciation is calculat	ed on the straight line basis, at the a	annual i	ate
	arrying values of the assets over the		
	19		
The annual rates used a	re:-		
Freehold buildings		2.5%	
Machinery and Equipme	ent	10%	
Furniture and Fittings		12.5%	
Tools & equipment		20%	
Motor vehicles	,	25%	***************************************
(a) Stacks			
(c) Stocks			
Stocks is stated at the l	ower of cost of net realisable value		
otocks is stated at the i	ower or cost of flet realisable falae		
(d) Bad and doubtful de	bts		
Specific provision is ma	de for all known doubtful debts		
	f when all reasonable steps to reco	ver	
them have be <mark>e</mark> n taken w	rithout success.		
(e) Translation of Forei	gn Currencies		
Specific provision is ma	do for all known doubtful dobte		
	de for all known doubtful debts the Balance Sheet date which are ex	nrassa	-d
	translated into Kenya Shillings at r		
	differences are dealt with in the Pro		
Loss account.			
The ruling rate on 30th .	June 1992 was Kenya Shillings 61.33	390 to t	he
British Sterling Pound.			

		-36-		[	
2 WORK IN PROGRESS					
222222222222222		i ;		<del>                                     </del>	<del>                                     </del>
				<del>    </del>	<del> </del>
		<del> </del>	<del> </del>		Balance Work
		Delanes	0 4 4 4 4 5 5 5 5	0	
		Balance	Additions		sin Pogress
		30.06.91	1990/92	1990/92	30/06/92
<del></del>		KSH000	KSHS000	KSHS000	KSHS000
		ļ			<u> </u>
New Administration Block		9,369	0	0	9,36
Science Complex		135,092	151	0	135,24
Kilimo Tem. Secondary School	of .	0	0	0	
Sports Pavillion		0	0	0	
Students Facilities		66,847	6,090	0	72,93
Faculty of Arts & Social Scien	ces	29607	5,328	0	34,93
Tenant Purchase		3526	0	0	3,520
		5520		-	3,520
Agronomy/Horticulture Compl	ex	20,229	10,434	0	30,66
Utafiti Hostels		6044	6,945	0	12,989
					,
F.E.H.R. Complex		12329	7,223	0	19,552
Senior Staff Housing		0	1091	0	1,09
Contractor Certificates paid du	ring.				
1991/92 but relating to 1990/91			47,071	0	47,071
Certified Work unpaid for			125,099	0	125,099
Laikipia Campus			5,375	0	5,375
· ·					
		283,043	214,807	0	497,850
<u> </u>		=======		=======	==============

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MOVABLE ASSETS         KSH 000	3 FIXED ASSETS			-37-					
WRITTEN         ADDITIONS DISPOSALS TOTALS         % DEPRE- DEPRE- DEPRE- DOWN VALUE IN PREVIOUS THE STATION         CIATION CIATION DOWN DOWN VALUE IN PREVIOUS THE STATION         WALUE IN PREVIOUS THE STATION DOWN VALUE IN PREVIOUS THE STATION DEPRECI- TITIED THE STATION DEPRECIPE THE STATION DEPARTMENT DEPRECIPE THE STATION DEPARTMENT DEPARTME					, , , , , , , , , , , , , , , , , , ,				
DOWN VALUE DURING BEFORE CATION CIATION CIATION DOWN VALUE   1.7.91   PREVIOUS   VEAR   ATION   AS AT   1.7.91   PREVIOUS   VEAR   ATION   A		WRITTEN	ADDITIONS	-	+	% DEPRE-	DEPRE-	DEPRE.	WRITTEN
AS AT   1991/92   THE   DEPRECI-   VALUE IN PREVIOUS   VALUE IN	DESCRIPTION	DOWN VALUE	DURING	DURING	BEFORE	CIATION	CIATION	CIATION	NWOO
17.81   KSH.000   KSH.00		AS AT	1991/92	THE	DEPRECI-		VALUE IN	PREVIOUS	WALUE AS
KSH,000         L19         RSB         1         1         RSB         1         RSB         1         RSB         1         RSB         RSB <td></td> <td>1.7.91</td> <td></td> <td>YEAR</td> <td>ATION</td> <td></td> <td>1991/92</td> <td>CHARGED</td> <td>AT 30.6.92</td>		1.7.91		YEAR	ATION		1991/92	CHARGED	AT 30.6.92
KSH,000         L219         T,701         RSH,000         L219         KSH,000         KSH,000         L219         RSH,000         KSH,000         L219									
1,096         0         1,096         219         210 </td <td>MOVABLE ASSETS</td> <td>KSH.000</td> <td>KSH.000</td> <td>KSH.000</td> <td>KSH.000</td> <td>PER %</td> <td>KSH.000</td> <td>KSH.000</td> <td>KSH.000</td>	MOVABLE ASSETS	KSH.000	KSH.000	KSH.000	KSH.000	PER %	KSH.000	KSH.000	KSH.000
1,000   0	Library Books	4 006							
4,034         51         1,784         1,786         1,788         1,789         1,	Furniture and Fiftings	14 148	2		960'L	20	219	219	658
4,033         57         0         4,090         20         85         85           2,639         0         0         4,090         20         818         807           2,639         0         0         2,639         20         528         528           7,019         0         0         7,019         20         1,404         1,404           1,247         0         0         1,247         20         1,404         1,404           59         0         0         1,247         20         249         249           59         0         0         1,247         20         249         249           33         0         0         0         33         20         7         7           309         0         0         33         20         7         7         7           402         0         0         309         20         40         0         40         1         40         0         40         1         40         0         40         0         40         0         40         0         26,370         20         40         0         26,370 <td< td=""><td>Tractors Rollers and Mach</td><td>1, 1</td><td>5</td><td>0</td><td>14,237</td><td>13</td><td>1,780</td><td>1,768</td><td>10,689</td></td<>	Tractors Rollers and Mach	1, 1	5	0	14,237	13	1,780	1,768	10,689
4,034         57         0         4,090         20         818         807           2,639         0         2,639         20         528         528           7,019         0         2,639         20         1,404         1,404           1,247         0         0         1,247         20         1,404           59         0         0         33         20         12         12           7         0         0         33         20         7         7           7         0         0         33         20         7         7           7         0         0         33         20         7         7           7         0         0         33         20         7         7           8         0         0         339         20         1         7           14,404         0         0         14,404         25         3,601         40           14,404         0         0         0         26,370         20         45         45           14,404         0         0         0         0         0         40	Office Educate	100	2	0	821	10	85	85	681
2,639         0         2,639         20         528         528           7,019         0         7,019         20         1,404         1,404         1,404         1,404         1,404         1,404         1,404         1,404         1,404         1,404         0         0         0         1,404         1,404         1,404         0         0         1,404	Kitchen Campania	4,033	19	0	4,090	20	818	807	2,465
7,019         0         0         7,019         20         1,404         26,186         1,404         0         0         0         0         0         0         62	Alichen Equipments	2,639	0	0	2,639	20	528	528	1,583
1,247         0         1,247         20         249         249         249         7           59         0         0         59         20         12         12         12           33         0         0         33         20         7         7         7           309         0         0         33         20         7         7         7           26,186         184         0         26,370         20         62         62         1           26,186         184         0         26,370         20         62         62         1           402         0         0         14,404         25         3,601         7         1           402         0         0         14,404         25         3,601         7         1           402         0         0         14,404         25         3,601         7         1           87         0         0         261         20         52         45         1           87         0         0         1,845         20         3,381         20         1,44         1,44           1,947<	Laboratory Equipments	7,019	0	0	7,019	20		1.404	4.211
59         0         69         59         20         12         1         7         2         4 <td>I uition Equipment</td> <td>1,247</td> <td>0</td> <td>0</td> <td>1,247</td> <td>20</td> <td>249</td> <td>249</td> <td>748</td>	I uition Equipment	1,247	0	0	1,247	20	249	249	748
33         20         33         20         7         7           309         0         0         309         20         62         62         62         1           26,186         184         0         26,370         20         5274         5,237         15,8           14,404         0         0         14,404         25         3,601         3,601         7,2           402         0         0         14,404         25         3,601         3,601         7,2           402         0         0         14,404         25         3,601         7,2         15,8           225         36         0         0         402         10         40         40         1,3           87         0         0         3,381         20         676         676         676         2,0           87         0         0         1,985         20         389         1,1         1,4           1,947         0         0         1,947         20         389         1,1         1,4           1,8829         2,032         0         0         80,861         15,699         15,300	Small Tools	20	0	0	59	20	12	12	355
309         0         7         20         1	ire Fignting Equipment	33	0	0	33	20	7	1	20
26,186         184         0         26,370         20         62         7         15	ublic Address system	7	0	0	_	20	-	-	4
26,186         184         0         26,370         20         5,274         5,237         15,157           14,404         0         14,404         25         3,601         3,601         7,157           402         0         0         402         10         40         40           225         36         0         261         20         52         45           3,381         0         0         3,381         20         676         676         2,           87         0         0         87         20         17         17         1,           1,947         0         0         1,985         20         389         1,         1,           537         0         0         1,947         20         389         1,         1,           78,829         2,032         0         80,861         15,300         49,           88,829         2,032         0         80,861         15,300         49,	sports Equipment	308	0	0	309	20	62	62	185
14,404         0         0         14,404         25         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         3,601         40	ntercommunication Systems	26,186	184	0	26,370	20	5,274	5.237	15.859
402         0         0         402         10         41         41<	Motor Venicles	14,404	0	0	14,404	25	3,601	3.601	7 202
225     36     0     261     20     45     45       3,381     0     0     3,381     20     676     676     2,       87     0     0     87     20     17     17     1,       1,947     0     0     1,947     20     389     1,       537     0     0     1,947     20     389     1,       78,829     2,032     0     80,861     15,699     15,300     49,	Jairy Institute Mach.	402	0	0	402	10	40	40	302,
3,381     0     0     3,381     20     676     2,       87     0     0     87     20     17     17     17       1,947     0     1,985     20     377     44     1,       537     0     0     1,947     20     389     389     1,       78,829     2,032     0     80,861     15,699     15,300     49,	Surgical Lamp Medical	225	36	0	261	20	52	45	164
87         0         87         20         17         17           221         1,664         0         1,885         20         377         44           1,947         0         0         1,947         20         389         389           537         0         537         20         107         107           78,829         2,032         0         80,861         15,300         4	computer and Appliances	က	0	0		20	676	676	2020
221         1,664         0         1,885         20         377         44         1           1,947         0         0         1,947         20         389         389         1           537         0         0         537         20         107         107         107           78,829         2,032         0         80,861         15,300         49	-audry Equipment	87	0	0	87	20	17	17	52
1,947         0         0         1,947         20         389         389         1           537         0         0         537         20         107         107         107           78,829         2,032         0         80,861         15,300         49	Allimo Primary School	221	1,664	0	1,885	20	377	44	1 464
537     0     0     537     20     107     107       78,829     2,032     0     80,861     15,699     15,300     49	ducation Media Centre	1,947	0	0	1,947	20	389	389	1.168
78,829     2,032     0     80,861     15,699     15,300     49,	Juler Machinery & Equipment	537	0	0	537	20	107	107	322
78,829 2,032 0 80,861 15,699 15,300									
		78,829	2,032	0	80,861		15,699	15.300	49.862
						II	11		

	Play Grounds	Lighting Facilities	Water Supplies	Sewage Scheme	Swimming Pool	Farm Mgt. Trial plot	Roads & Bridges	Buildings	IMMOVABLE ASSETS					DESCRIPTION				Other Machines & Equipments	Furniture & Fittings	Kitchen Equipments		A.R.C.
348,346	7,037	2 986	11,759	1,898	749	9	19,065	304,714	KSH.000		ŭ.,	1.7.91	Cost	Balance at	Opening		1,212	491	589	132		
3,653	0	0	2,193	356	a	0	0	1,104	KSH.000				1991/92	DURING	ADDITIONA		0	0	0	0		
0	0	0		0	0	0	0	0	KSH,000				YEAR		DISPOSALS		0	0	0	0		
351,999	7,037	2 986	13,952	2,254	749	9	19,065	305,818	KSH.000			ATION	DEPRECI-		TOTALS	7	1,212	491	589	132		.38-
	2.5	25	20					2.5	PER %		!		CIATION	% DEPRE-				20	13	20		
11,264	176	75	2,790	56	19	0	477	7,645	KSH.000			1991/92	VALUE IN	ATION	DEPRECI-		198	98	74	26		
10,789	176	75	2,352	47	19	0	477	7,618	KSH.000	1	21.00	CHARGED	PREVIOUS	NOIT	DEPRECI-		198	98	74	26		
329,946	6,685	2837	8,810	2,150	712	9	18,112	290,555	KSH.000		7.00.0.0	AT 30 6 92	VALUE AS	DOWN	WRITTEN		816	295	442	79		-

				-39-				
T.D.U. IMMOVABLE ASSETS								
Land	311	0	0	311	0.0	0	0	344
Building	4,315	0	0	4,315	2.5	108	108	4 099
Fencing	20	0	0	20	2.5		-	19
	4,646	0	0	4,646		108	108	4.429
		11 11 11 11 11 11 11 11 11 11 11 11 11					## ## ## ## ##	
T.D.U. MOVABEL ASSETS								
Dairy Equipment	106	C	c	907	Č	3		
Rabbitry Equipments	47	0	00	47	20	6	6	28
							)	ì
	153	0	0	153		34	31	92

GRAND TOTAL		MOTOR VEHICLES	Plant and machinery	Tolls and	Furniture 4	EUSACS			Buildings	-	MOVAR		medical Edulphical	Madical E	Motor Vehicles	Sports Equipment	Public Ad	Water Sup	Tuition Equipment	Kitchen E	Office Equipments	Tractors,	Library Books					1				
DTAL		Gles	macninery	Equipment	Furniture & Fittings						MOVABLE ASSETS		derbutter	Medical Equipment	icles	ulpment	Public Address System	ply	Tuffion Equipment	Kitchen Equipments	pments	Tractors, Rollers and Mech.	boks	MOTABLE A49619	MOVARI R ASSETS			•	DESCRIPTION			
												-														and the state of t						
512,926	14,167	1,790	1	5,974	6,322		36,120		11.120	200		29,453	103	200	8,860	817	346	505	2775	4,541	1,615	1,000	1,216	Non.ovu	KSE AM		1.7.91	VALUE	DOWN	WEITTEN		
7,462	1,033	9	0	667	38		0		96			744		2	20	2	0	0	)		285	140	24	Non.nex	Ken Ma			THE YEAR	DURING	ADDITIONS		-
0	0	a		0	0		0					•			-		0	0		0	0	96	0	NOU.DEC	Veu ann			YEAR	DURING THE	DISBORALS		
520,388	15,200	1,790	181	6,541	6,688		36,120		25,000			30. 957	163	387	3.860	878	¥	505	305	4,541		1,Z38		KSH.DUQ	Ve la constant		CIATION	BEFORE	TOTALS			
		25	5	20				1														13		PER X				ATION	% DEPRECI-			
37,028	3,143	24	18	1,308	226		278		0			8.306	37	117	2,215	176	70	101	2	904	380	150	248	K\$H.000				ATION	DEPRECI-			
35,951	2,995	1,342	39	2,988	1,842		278	2/0	270			6363	37		2,215		70	101	2			ı iş		KSH.000			CHARGED	PREVIOUSLY	ATION			
447,558	9,210	0	123	2,244	4.00		35,564	Jegot	25,000			17 646	111	ب	4,4	52	2	0.200	1	2,7.	1.1	27	749	K\$H,000	,	AT 30-4-02	VALUE AS	WRITTEN		,		

	-41-	
4 INVESTMENT AT COST		
=======================================		
SHARES AS AT 30.6.92	·	
T.D.U. SHARES		
KENYA CO-OPERATIVE CREAMERIES		
	30.6.92	30.6.91
	KSH.000'	KSH.000'
50/ Cumulativa Dadassalla Ol		
5% Cumulative Redeemable Shares	6	6
(A) Defered Shares	12	12
5% (D) Cumulative Shares Ordinary Shares	7	7
	6	6
Ordinary Levy Shares	6	6
Ordinary Levy Shares	7	7
Ordinary Levy Shares	4	4
Ordinary Levy Shares	6	6
5% (D) Cumulative Shares	2	2
Ordinary Levy Shares	5	5
Ordinary Levy Shares	4	4
KENYA FARMERS ASSOCIATION		
=======================================		
Mercat Limited Ordinary Shares	1	1
PYRETHRUM BOARD OF KENYA		
=======================================		
Ordinary Shares	2	2
UPLANDS BACON FACTORY		
Ordinary Shares	9	9
	77	77
		=======

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	-42	-
SCHEDULE OF STOCK ASSET 30TH	HINE 4000	
======================================		1 .
		<del></del>
	1990/91	1991/92
1	AMOUNTS	AMOUNTS
	KSHS 000	KSHS 000
		N3H3 000
STOCK: UNIVERSITY		
		<del>                                      </del>
		1
Stationery	1,396	6
Consumable Stores	3,687	<del></del>
Drugs - Medical	1,532	<del></del>
Consumable - Medical	829	<del></del>
Kilimo School	554	
Consumable - transport	173	(
Transport Spares	1,679	752
Fuel		104
Building Materials	1,309	0
Tuition	4,934	
Consumable- Horticulture	279	376
Physical Science Consumables	2,262	<del></del>
Agriculture Engineering Spares	562	···
Dairy Technology	1,177	<del></del>
Animal Health	1,030	
Library Consumables	414	<del></del>
Animal Science	247	<del></del>
Central Stores - Spares - Consumables	778	<del></del>
Agronomy - Consumables	0	
Livestock - Chemeron	221	
Fuel	84	<del></del>
Spares	0	<del></del>
Games	0	<del> - </del>
Security Consumables	333	<del></del>
Education - Consumables	125	<del>   </del>
Natural resources - Consumables	26	<del></del>
Homec	126	<del></del>
Sundry Items	322	
ARC & TDU	3,179	
Chemistry	0,173	<del></del>
Zoology	0	
Botany	0	
EUSACS	0	· · · · · · · · · · · · · · · · · · ·
Bookshop	0	
Laikipia Campus	0	
	10,455	
	38,263	51,202
	222222222222	

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SCHEDULE OF STOCKS AS AT 30TH JUNE, 1992		
	-	
Agriculture Resources Centre (A.R.C.)	1991/92	1990/91
	KSHS 000	KSHS 000
Accommodatio <mark>n</mark>	50	44
Foodstuff	197	144
Beverages	290	189
	537	377
	=======================================	========
Tatton Demonstration Unit		
Animals		
Pigs	95	65
Rabbits	2	0
Cattle	867	527
Poultry	. 0	69
Sheep	27	0
Goats	86	100
	1,077	761
Crops		
Vheat	808	236
Barley	90	2
Grass	9	19
Silage & Fodder	25	15
astures	0	0
laize	412	37
Assorted Stock	13	0
	1,357	309
	=======================================	
undry Items	569	1,732
	3,540	3,179

6	DEBTO	RS AND	PREPA	YMENIS

	BALANCE	RECEIPTS	ADDITIONS	BALANCE
		DURING THE	DURING THE	AS AT
	1.7.91	YEAR	YEAR	30.6.92
	KSH.000	TEAR		
Outsiders	19,071	0	0	19,071
ECCOSACS	201	01	0.	201
Staff Advances and Imprests	985	664	121	442
	189	0 :	0	189
Deposits	1,087	1,011	0	76
Interest Accrued	1,824	0	0	1,824
Suspense Account		27,990	46,581	20,351
Sponsors Account	1,760	01	0	205
Uplands Bacon Factory	205		9	6
Petty Cash	<u>.</u>			
USAID Contractual Commitments	6,288	6,288	0	
Ngongogeri Loan Account	2,000	2,000	00	
Car Loan Local	192	192	0	
Deposits E.A. Oxygen Cylinders	56	01	0	56
	296	377	4,275	4,194
Laikipia	2,574			2,574
EUSACS	0	0	6,668	6,66
BOOKSHOP		01		70
ARC	660	<u> </u>		
	37,394	38,522	57,693	56,56
		222222222222		20222222222222
CASH AND DEPOSIT AS AT 30TH JUNE, 198	=			
	BALANCE AS	BALANCE AS AT 30.06.91		
	AT 30.06.92 KSHS.000	KSHS.000		
Kenya commercial Finance Company	0	1,848		
-Deposit Account	<u>_</u>	1,5-15	<u></u>	
Barclays Bank International, London -Fixed Deposit Account	5,296			
EUSACS	9,250			
Bookshop	8,000	0	<del> </del>	
DOCKSHOP			-	

			-45-		-
3	CASH AT BANK AND ON HAND				
	=======================================				
		BALANCE AS	DAL ANCE AC		
		AT 30.06.92	BALANCE AS		
			AT 30.06.91		
-		KSHS.000	KSHS.000		
-		=======================================			
-	Cash on Hand University				
	Cash on Hand - University	261	14		
-		=======================================	=========		
-	_			1	
	Government of Kenya	0	2,802		
	Cash at Bank - London	84	251		
-	Cash at bank local	17,950	0		
-		***************************************			
-		18,034	3,053		,
-		===========	==========		
	Current Accounts	(10,270)	0		
		=======================================			
	BANK OVERDRAFT				
	The bank overdraft of Shs.10000000.0	0 is secured by quarantee as	approved by the		
1	University Council.	y garance as	approved by the		
Ī					
(	CREDITORS AND ACCRUALS				
	,				
-		DAI ANOT			
		BALANCE	PAYMENT	ADDITIONS	BALANCE AS
r		30.06.91	DURING THE	DURING THE	AT 30.6.92
-			YEAR	YEAR	
H		KSHS.000	KSHS.000	KSHS.000	KSHS.000
-	1				
_	inada One dia				42,6
Т	rade Creditors	4,425	4,425	42,623	
٧	Miscellaneous Creditors	4,425	4,425 8	42,623	, , , , , , , , , , , , , , , , , , ,
N	discellaneous Creditors  Igongogeri Farm Egerton				
N	Miscellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit	8	8	0 1,774	15,3
V	discellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit  Car Loan Account K.C.B.	13,605	8	0	15,3
N	Miscellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit	13,605 347	0 12,393	0 1,774 11,985 0	15,3
NCCC	discellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit  Car Loan Account K.C.B.  Contractors Certificates  aikipia	13,605 347 1,343	8 0 12,393 1,343 0	0 1,774 11,985 0 125,099	15,3 ( 125,0
NCCC	discellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit  Car Loan Account K.C.B.  Contractors Certificates	13,605 347 1,343 0	8 0 12,393 1,343 0 3,198	0 1,774 11,985 0 125,099 4,426	15,3 ( 125,0 9,0
NCCCL	discellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit  Car Loan Account K.C.B.  Contractors Certificates  aikipia	8 13,605 347 1,343 0 7,786	8 0 12,393 1,343 0 3,198 11,990	0 1,774 11,985 0 125,099 4,426 11,255	15,3 ( 125,0 9,0 3,5
NCCCLEB	discellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit  Car Loan Account K.C.B.  Contractors Certificates  aikipia  USACS	8 13,605 347 1,343 0 7,786 4,321	8 0 12,393 1,343 0 3,198	0 1,774 11,985 0 125,099 4,426 11,255 4,170	15,3 ( 125,0 9,0 3,5 4,1
NCCCLEB	discellaneous Creditors  Igongogeri Farm Egerton A/C  Cash in Transit  Car Loan Account K.C.B.  Contractors Certificates  aikipia  USACS  OOKSHOP	8 13,605 347 1,343 0 7,786 4,321	8 0 12,393 1,343 0 3,198 11,990	0 1,774 11,985 0 125,099 4,426 11,255	15,3 ( 125,0 9,0 3,5 4,1

		-48-			
					*****
11	SCHEDULE OF PROVISIONS ACCOUNTS AS	AT 30TH JUNE, 1992			
					-
		BALANCE AS	WRITE OFF	ADDITIONS	BALANCE AS
		AT 30.06.91	DURING	DURING	AT 30.6.92
		KSHS.000	THE YEAR	THE YEAR	KSHS.000
			KSHS.000	KSHS.000	
	Audit Fees	720	0	350	1,070
	Bad and Doubtful Debts	2,579	0	1,834	4,413
	Text Books	600	0	200	800
		*3,899	0	2,384	6,283
-					
12	CONTINGENT LIABILITIES				
	OONTHOLKT EMBILITIES				*****
	As at 30th June 1992 there was Shs.2400000	.00 contingent liability	as a result of		
	the University guaranteeing with the Kenya				
	of Shs.10000000.00 overdraft, Shs.10000000.	00 staff car loans and	Shs.4000000.00		
	staff furniture loans as approved by the Univ	rsity Council.			
12	CURRENCY				
13	CORRENCY			<del> </del>	
	The accounts are presented in Kenya Shilling	s (Shs.)			
_					
14	CAPITAL GRANTS AND DONATIONS				
	,				
		BALANCE AS	BALANCE AS		
		AT 30.06.92	AT 30.06.91		
$\dashv$					
_				<del>   </del>	
	Ministry of Education		400		
	Ministry of Education A.M.P. Vehicle Donations	52,967	150,602	<del> </del>	
	IDAT Equipments	0	22558		
$-\tau$	Endowment Fund - IDAT	14,000	15,166		
-	Ngongogeri	19,412	0		
$\prod$		86,379	188,324		
		*=============			