

PARLIAMENT
OF KENYA
LIBRARY



**JOMO KENYATTA UNIVERSITY
OF
AGRICULTURE AND TECHNOLOGY**

REPORT OF THE CONTROLLER AND AUDITOR GENERAL

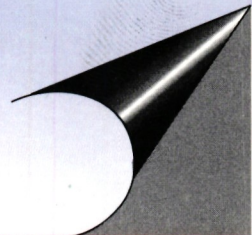
**ON THE ACCOUNTS
FOR THE YEAR ENDED 2004/2005**

Library

133

Diclerk

Press



65745
TRUCAT

KENYA NATIONAL ASSEMBLY LIBRARY

Accession: 10012210

Call No: 657481 JKUCKT



Table of Contents

1. OFFICIALS OF THE UNIVERSITY	1
2. CHAIRMAN'S REPORT	2 - 3
3. STATEMENT ON CORPORATE GOVERNANCE	4 - 5
4. STATEMENT ON COUNCIL'S RESPONSIBILITIES	6
5. VICE CHANCELLOR'S REPORT	7
6. CONTROLLER & AUDITOR GENERAL REPORT	8 - 9
7. BALANCE SHEET	10 - 11
8. INCOME AND EXPENDITURE ACCOUNT	12
9. CASH FLOW STATEMENT	13 - 14
10. NOTES TO THE ACCOUNTS	15 - 33
11. SUMMARY OF APPROVED ESTIMATES	34 - 35

JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY

THE UNIVERSITY COUNCIL

- | | |
|--------------------------|---------------------|
| 1. Mr. Adan A. Mohamed | Chairman of Council |
| 2. Mr. David Mutiso | Vice Chairman |
| 3. Mr George O. Okoth | Hon. Treasurer |
| 4. Mrs. Mary Okello | Member |
| 5. Prof. Chege Waruingi | Member |
| 6. Dr. Florence Manguyu | Member |
| 7. Arch. Benjamin Nzimbi | Member |

OFFICERS OF THE UNIVERSITY

- | | |
|---------------------------------|------------------------------|
| 1. Prof. Ali A. Mazrui | Chancellor |
| 2. Prof. Nick G. Wanjohi | Vice Chancellor |
| 3. Prof. Stephen G. Agong | Deputy Vice Chancellor (APD) |
| 4. Prof. Mabel Imbuga | Deputy Vice Chancellor (AA) |
| 5. Prof. Samuel Sinei | Deputy Vice Chancellor (RPE) |
| 6. Mr. S.G. Njuguna | Registrar (AA) |
| 7. Mr. Muchai Mbugua | Registrar (APD) |
| 8. Dr. S.H. Oketch | Registrar (RPE) |
| 9. Mr. John K. Gitogo | Finance Officer |
| 10. Dr. Rev. K. Wakaba | Ag. Dean of Students |
| 11. Mr. L.N. Wanyama | Ag. University Librarian |
| 12. Dr. R.W. Mugo | Chief Medical Officer |
| 13. Prof. Florence K. Lenga | Dean, Faculty of Agriculture |
| 14. Prof. Romanus Odhiambo | Dean, Faculty of Science |
| 15. Prof. Raphael Ndisya Mutuku | Dean, Faculty of Engineering |

CHAIRMAN'S REPORT

Introduction

The demand for high education in the country has continued to rise prompting the university to continually review its programmes in line with the market demand. The university will continue to reposition its main brands within the context of market requirements, customer satisfaction and cost rationalization. The need to meet these objectives over the years has remained the central focus of the University Council.

Since inception, the university growth and expansion policy continue to focus on product diversification. This led to introduction of market-oriented courses offered at the university and its approved centers. Our current management focuses on expansion of the university while maintaining quality in line with our vision of being a world-class institution of excellence for development.

Financial Performance

The year 2004/2005 reported gross income of Kshs.1,166,626,118.30 compared to Kshs.921,623,022.55 for 2003/2004. This represents an increase of 27% as compared to 15% in 2004. These good results are attributed to a rise in student population and cost reduction measures taken by the university.

Enrolment

The university diversification policy has continued to yield results in terms of gross turnover and the number of students. In the current year (2004/2005) the university enrolled 4,800 students as compared to 3,700 in 2003/2004. Through product re-engineering and re-branding, the university intends to tailor its programme to suit market requirements. Most courses have been re-engineered to include information technology (IT) and business administration component in order to give our students an upper edge in the market.

Challenges and Achievements

In line with our vision, there is need to equip the university with modern infrastructure requirements. In this regard, the university has completed the construction of the Science Complex and two Lecture Halls using our own internal resources. The complex and lecture theatres are now operational.

The burden of running the university is enormous and cannot be left to chance. In aligning the vast and strategic requirements with top-level thinking, the Council and Management continuously review its strategic plans.

Appreciation

Finally, I want to thank the Kenya Government and other organizations for the support they have continued to offer the university. May I on behalf of the Council also thank the university staff for their dedication and commitment to the University.



ADAN MOHAMED

CHAIRMAN OF THE UNIVERSITY COUNCIL

STATEMENT ON CORPORATE GOVERNANCE

Responsibility of the Council

The Council comprises of twenty-five persons, seven of who are appointed by the president while the rest are ex-officio members. It is responsible for ensuring that the university complies with the law and best practices in corporate governance as promulgated by relevant authorities.

The functions and powers of the Council are as presented in section 15 and 16 of the Act.

Functions of the Council

- ◆ To administer the property and funds of the university, donations, endowments, gifts, grants or other monies and to make legitimate disbursement there from.
- ◆ To provide for the welfare of the staff and students to the university.
- ◆ To generate and raise funds for the purpose of the university from within and outside the country.
- ◆ To determine, on the advice of the senate, the maximum number of students to be admitted to the university at any one time from amongst those qualified for admissions.
- ◆ To enter into association with other universities, colleges or institutions of higher learning within or outside Kenya as the council may deem necessary in the interest of the univeristy.

The council meets at least three times in each calendar at such a place and time as the Chairman may determine.

Council Committees

The following are the Council Committees:

1. Executive Committee
2. Finance Committee
3. Tender Committee
4. Sealing Committee
5. Building Committee
6. Planning and Development Committee
7. Terms of Service Committee
8. Staff Appraisal, Appointment and Promotions Committee
9. Staff Disciplinary Committee
10. Honary Degree Committee
11. Staff Housing Policy Committee
12. Staff Welfare Committee

The Council nominates the Chairman of each Council Committee. The Chairman of the Council is an ex-officio member of every committee.

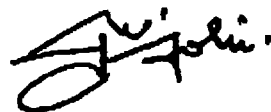
Corporate Social Responsibility

The university acknowledges its responsibility to the society by playing an active role on public issues. The university contributes to community support initiative and in the year under consideration, the university was involved in the HIV awareness campaign within Thika District. The university also hosts in country and 3rd country programmes.

The Secretary to the Council has established Juja Community Development Committee that is currently coming up with a roadmap on development including roads, water and sanitation.



ADAN MOHAMMED
CHAIRMAN, UNIVERSITY COUNCIL



PROF. NICK G. WANJOHI, Ph.D.
VICE CHANCELLOR

**STATEMENT OF JOMO KENYATTA UNIVERSITY OF
AGRICULTURE AND TECHNOLOGY COUNCIL MEMBERS
RESPONSIBILITIES FOR THE YEAR ENDED 30TH JUNE 2005**

The Jomo Kenyatta University of Agriculture and Technology Council is required to prepare statements which give a true and fair view of the state of affairs of the University at the end of the financial year and of its surplus or deficit for that year. The Council is required to ensure that the University maintains proper accounting records which disclose, with reasonable accuracy, the financial position of the University. The University Council is also responsible for safeguarding the assets of the University.

The University Council accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, consistent with previous years and in conformity with International Financial Reporting Standards. The University Council is of the opinion that financial statements give a true and fair view of the state of the financial affairs of the University as at 30th June 2005 and of its deficit for the year then ended. The University Council further confirms the accuracy and completeness of the accounting records maintained by the University, which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the system of internal financial control.

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

This statement is approved by the University Council and is signed on its behalf by:



JOHN GITOGO
FINANCE OFFICER



PROF. NICK G. WANJOHI, Ph.D
VICE CHANCELLOR

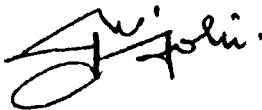
**VICE CHANCELLOR'S REPORT FOR THE YEAR ENDED
30TH JUNE 2005**

I am pleased to present the annual Report and Accounts for Jomo Kenyatta University of Agriculture and Technology (JKUAT).

The University submitted to the Ministry of Education a budget of Kshs.857,632,469 during the 2004/2005 financial year, but approval was for only Kshs.701,070,055.00. As pointed out in my earlier reports, the funding of JKUAT should be based on unit cost of our programmes. The current funding has made the University to suppress most of its operations making it go through difficult circumstances. The University owed Kenya Revenue Authority Kshs.128 Million being PAYE not remitted over the years 1997-2001. The University has however continued to settle the arrears and tax audit penalty at a monthly rate of Kshs.1.5 Million plus the current monthly deductions.

Finally, I would like to take this opportunity to thank the Kenya Government and other organizations for the support we have received during the year.

I would also like to thank members of staff and students for the dedication and cooperation they have accorded me in the running of this University.



PROF. NICK G. WANJOHI, Ph.D
VICE CHANCELLOR

30th September 2005

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE 2005

I have audited the financial statements of Jomo Kenyatta University of Agriculture and Technology for the year ended 30 June 2005 in accordance with the provisions of Section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit. The financial statements are in agreement with the books of account.

Respective Responsibilities of the University Council and the Controller and Auditor General

As set out in the statement of University council's responsibilities, the University Council is responsible for the preparation of financial statements, which give a true and fair view of the University's state of affairs and its operating results. My responsibility is to express an independent opinion on the financial statements based on my audit.

Basis of Opinion

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

1. Financial Position

The University incurred a deficit of Kshs.111,159,898 as compared to a surplus of Kshs.39,637,559 in the previous year 2003/2004. The accumulated surplus reduced from Kshs.122,775,088 in the year 2003/2004 to Kshs.11,615,190 as at 30 June 2005. The deficit is attributed to increase of personal emoluments to Kshs.1,277,786,016 from Kshs.881,985,464 an increase of Kshs.395,800,555 (44.9%). The Balance Sheet also reflects a negative working capital of Kshs.94,568,713, an indication that the University is technically insolvent. Under the circumstances, the financial statements have been prepared on the going concern basis which assumes continued financial support from the Government, creditors and bankers.

2. Leave Pay Provision

The University has not accrued for leave pay provision in its Financial Statements contrary to the requirements of International Accounting Standards. In the circumstances, creditors and credit balance figure of Kshs.245,930,267 in the balance sheet cannot be regarded as fairly stated in this regard.

Opinion

In my opinion, except for the matters referred to in the preceding paragraphs, proper books of account have been kept and the financial statement give a true and fair view of the state of the financial affairs of the University as at 30 June 2005 and of its deficit and cash flows for the year then ended in accordance with the International Financial Reporting Standards and comply with Jomo Kenyatta University of Agriculture and Technology Act, 1994.



E.N. MWAI

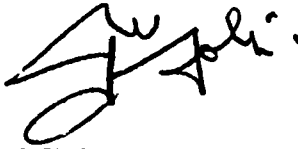
CONTROLLER AND AUDITOR GENERAL

Nairobi

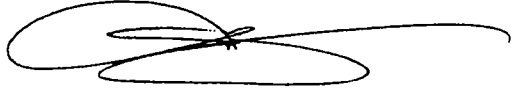
28 February 2006

BALANCE SHEET AS AT 30/06/2005

	<u>NOTE</u>	<u>2004/2005</u>	<u>2003/2004</u>
		KSHS	KSHS
ASSETS			
NON CURRENT ASSETS			
Property, Plant and Equipment	8	<u>2,305,854,903.85</u>	<u>2,304,661,943.85</u>
CURRENT ASSETS			
Stocks and stores	9	18,036,591.00	14,755,941.50
Debtors and debit balances	10	28,975,802.65	57,393,834.95
Short-term deposits	11	7,557,383.80	40,721,619.30
Cash and bank balances	12A	154,409,938.65	20,333,348.90
		<u>208,979,716.10</u>	<u>233,204,744.65</u>
TOTAL ASSETS		<u>2,514,834,619.95</u>	<u>2,537,866,688.50</u>
 FUNDS, GRANTS AND LIABILITIES			
FUNDS AND GRANTS			
Capital fund	6	2,182,663,944.70	2,156,190,758.05
Reserve fund	Pgl 2	11,615,190.45	122,775,088.30
Special accounts and grants	7	17,007,055.80	25,740,530.10
		<u>2,211,286,190.95</u>	<u>2,304,706,376.45</u>
CURRENT LIABILITIES			
Creditors and credit balance	13	245,930,263.70	212,491,195.25
Bank overdraft	12B	57,618,165.30	20,669,116.80
		<u>303,548,429.00</u>	<u>233,160,312.05</u>
TOTAL FUNDS, GRANTS AND LIABILITIES		<u>2,514,834,619.95</u>	<u>2,537,866,688.50</u>



Prof. Nick Wanjohi, Ph.D
VICE-CHANCELLOR



Prof. Stephen G. Agong, PhD
DEPUTY VICE-CHANCELLOR (APD)



JOHN K. GITOGO
FINANCE OFFICER

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2005**

<u>INCOME</u>	<u>NOTE</u>	<u>2004/2005</u> KSHS	<u>2003/2004</u> KSHS
Capitation Grant	2	701,070,055.00	628,138,871.00
Tuition and other Fees	3	134,282,918.55	40,670,011.60
Other Services Rendered	4(i)	294,762,592.25	218,723,774.80
Other income	4(ii)	36,510,552.50	34,090,365.15
		<u>1,166,626,118.30</u>	<u>921,623,022.55</u>
 <u>EXPENDITURE</u>			
Personal Emoluments	5(i)	887,166,430.20	593,308,638.15
Academic Departments	5(ii)	40,704,705.55	21,921,919.45
Administrative Departments	5(iii)	27,571,574.55	26,923,928.25
Students Welfare	5(iv)	23,971,141.35	15,389,873.70
Maintenance Work	5(v)	21,413,312.80	14,369,695.30
Miscellaneous Expenditure	5(vi)	11,447,959.20	2,998,569.00
Central Services	5(vii)	265,510,892.50	207,072,839.70
		<u>1,277,786,016.15</u>	<u>881,985,463.55</u>
Surplus(deficit) for the year		(111,159,897.85)	39,637,559.00
Accumulated Surplus/(Deficit) B/F		122,775,088.30	91,353,063.45
Add: Prior year Adjustment		-	(8,215,534.15)
		<u>11,615,190.45</u>	<u>122,775,088.30</u>

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2005

	NOTE	2004/2005	2003/2004
		<u>KSHS</u>	<u>KSHS</u>
Surplus/(Deficit) for the year	Pg12-	(111,159,897.85)	39,637,559.00
Adjustment for :			
Prior year adjustment	-	-	(8,215,534.15)
Depreciation Charge	8	75,151,008.35	73,388,362.20
Operating Profit before working capital changes		<u>(36,008,889.50)</u>	<u>104,810,387.05</u>
Decrease(increase) in Debtors		28,418,032.30	11,063,731.05
Decrease(increase) in Stocks		(3,280,649.50)	34,369.65
Increase(Decrease) in creditors		<u>33,439,068.45</u>	<u>(30,069,335.80)</u>
Net cash generated from Operating Activities		22,567,561.75	85,839,151.95
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Decrease in special accounts and grants	7	(8,733,474.30)	(3,838,256.80)
Purchase of Furniture	8	(5,462,580.60)	(1,944,604.00)
Additions in Work In Progress	8	(35,336,631.30)	(31,897,872.55)
Purchase of Motor Vehicles	8	(20,024,640.00)	(5,590,400.00)
Purchase of Plant & Machinery	8	-	(253,000.00)
Purchase of Computers and Equipment	8	(15,520,116.45)	(15,669,803.70)
Net cash used in Investing Activities		<u>(85,077,442.65)</u>	<u>(59,193,937.05)</u>
 <u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Grants allocated to Finance Capital Fund	6	26,473,186.65	(29,885,054.50)
Net cash from Financing Activities		<u>26,473,186.65</u>	<u>(29,885,054.50)</u>
Net Increase (Decrease) in cash and cash equivalents		<u>(36,036,694.25)</u>	<u>(3,239,839.60)</u>

Cash and cash equivalents at beginning of year	140,385,851.40	143,625,691.00
Cash and cash equivalents at end of year	<u>104,349,157.15</u>	<u>140,385,851.40</u>

SUMMARY OF CASH AND BANK BALANCES

Cash on hand and balance with banks	154,409,938.65	120,333,348.90
Bank overdraft	(57,618,165.30)	(20,669,116.80)
Short term deposits	7,557,383.80	40,721,619.30
TOTAL	<u>104,349,157.15</u>	<u>140,385,851.40</u>

NOTES TO THE ACCOUNTS

1.0 ACCOUNTING POLICIES

The following paragraphs describe the main accounting policies of the University.

1.1 BASIS OF ACCOUNTING

The accounts are prepared on historical cost convention to include valuation of certain Fixed Assets.

1.2 INCOME RECOGNITION

- a) Income from GRANTS and TUITION FEES is recognized on cash basis.
- b) Interest earned on short-term deposits is recognized on the accrual basis.

The income is credited to Revenue Account.

1.3 PROPERTY PLANT AND EQUIPMENT

- a) Property, plant and equipment are stated at cost or valuation less depreciation.
- b) Depreciation of property, plant and equipment are calculated on the reducing balance basis using the following annual rates:

Buildings	2%
Furniture and Fittings	10%
Plant and Machinery	10%
Motor Vehicles	20%
Computers and Equipment	30%

1.4 STOCKS & STORES

- a) Stocks are stated at the lower of cost or net realizable value.
- b) The cost of library books and perishables is written off to expenditure as incurred.
- c) The livestock are valued according to their respective ages.

1.5 TRANSLATION OF FOREIGN CURRENCIES

Transactions in foreign currencies are converted into Kenya Shillings at rates ruling at the transaction date.

1.6 VALUE OF DONATED EQUIPMENT

Values for the equipment donated are estimated by the University or as advised by donors.

1.7 NON-CURRENT ASSETS EXPENDITURE ON RECURRENT GRANTS

The cost of Non-Current Assets from Recurrent Grants is expensed in the income and expenditure account and Capitalized at the same time.

1.8 BAD AND DOUBTFUL DEBTS

Specific provisions are made after evaluation of the individual debts considered to be bad and doubtful of recovery.

	2004/2005	2003/2004
	<u>KSHS</u>	<u>KSHS</u>
2 VOTE CAPITATION GRANT		
700-003 Received in the Year	701,070,055.00	628,138,871.00
<hr/>		
3 <u>TUITION AND OTHER FEES</u>		
700-012 ID/Registration Fees	1,375,150.00	8,950.00
700-013 Residential Fees	10,800,418.00	2,355,795.00
700-014 Tuition Fees	104,885,932.05	38,048,961.60
700-015 Examination Fees	6,463,638.00	194,605.00
700-016 Medical Fees	4,633,677.50	16,200.00
700-042-5 Post Graduate Fees	756,909.00	45,500.00
700-046 Internet	1,575,400.00	-
700-047 Computer fees	1,649,200.00	-
700-048 Library fees	1,078,594.00	-
700-049 Field trips/attachment	1,064,000.00	-
	<u>134,282,918.55</u>	<u>40,670,011.60</u>
<hr/>		
4(i) <u>OTHER SERVICES RENDERED</u>		
700-035 MSC. Computer Based Inf. Syst.	6,042,971.30	8,421,752.35
700-036 C.E.P	75,008,448.25	105,287,332.35
700-037 Journal of Agric.	48,350.00	143,592.30
700-041 IHRD MSc Entrepreneurship	35,755.00	18,925.00
800-031 Rechargeable transport	5,315,448.60	4,233,402.80
800-045 Farm crops	(612,670.50)	(1,544,607.00)
800-046 Horticulture Production	678,110.00	314,856.00
800-047 Staff Cafeteria	4,548,675.05	7,417,098.85
800-048 Food Processing	283,678.85	308,988.50
800-049 Xeroxing and printing	241,158.20	(157,459.60)
800-059 ADP AGR.	(1,129.00)	12,000.00
800-066 Workshop Production	1,586,638.80	271,589.95
800-102 Civil engineering prod.	(227,900.50)	(20,000.00)
800-113 IHRD	37,214,259.50	9,856,806.00
800-121 Seminar Charges	1,376,279.00	2,214,391.40

800-124 Biotechnology Production	2,879,599.20	3,312,976.50
800-126 Hospital fund	1,267,520.85	4,027,087.60
800-127 Library Production	178,811.05	178,110.50
800-129 Consultancy	(46,900.00)	30,350.00
800-133 Bookshop Income	349,560.85	296,125.55
800-134 In-Country Training	808,775.00	559,363.05
800-141 Chemistry	737,981.00	520,568.00
800-157 MSC entrepreneurship	2,100,300.00	-
800-176 Livestock Production	105,658.40	(481,980.75)
800-203 Farm machinery	(388,225.90)	(284,586.40)
800-204 Health centre dental	686,141.00	125,442.00
800-210 ADP - Science	60,677,107.20	39,458,138.45
800-211 IEET TRAINING(IBR VOU)	1,327,625.65	-
800-222 ADP - Engineering	980,368.00	3,100,335.90
800-230 Nairobi Centre	28,402,093.10	16,291,945.45
800-237 DIP.ARCHITECTURE	9,000.00	-
800-241 ICSIT	18,890.00	-
800-242 JKUAT IT CENTRE	61,162,125.10	14,602,575.05
800-246 ADPICST	44,600.00	(23,770.00)
800-252 ADP SABS	2,188,289.20	232,425.00
800-269 COMPUTER ASSEMBLY	(264,800.00)	-
	294,762,592.25	218,723,774.80

		2004/2005	2003/2004
		<u>KSHS</u>	<u>KSHS</u>
4(ii)	<u>OTHER INCOME:</u>		
700-001	Accommodation Charges	-	2,800.00
700-004	House Rent	6,221,984.00	6,238,264.05
700-008	Water Charges	137,492.00	127,783.55
700-010	Shop Rent	206,340.00	140,758.00
700-011	Transport Charges	162,590.00	193,893.00
700-018	Miscellaneous income	2,079,754.30	7,138,202.75
700-021	Library Fines	1,183.40	-
700-023	Laundry Charges	618,040.00	565,368.20
700-024	JICA Scholarship	500.00	-
700-025	Hire of Graduation Gowns	878,910.00	57,600.00
700-026	Bursary Grants	8,152,000.00	6,240,000.00
700-027	Sale of equip/motor vehicle	1,100.00	-
700-029	Bridging Course in Maths	2,752,491.00	3,285,334.00
700-030	Students P.A.Y.E	12,811,595.00	7,855,786.50
700-034	Research/Attachment/Computer fee	59,000.00	-
700-038	Interest on Deposits and Savings	509,235.80	656,821.10
700-039	MSC.comp. textbk sales	-	150.00
700-040	JKUAT Hospital Cost Sharing	1,918,337.00	1,587,604.00
		<u>36,510,552.50</u>	<u>34,090,365.15</u>

5(i)	<u>PERSONAL EMOLUMENTS</u>		
601-000	Staff Salary	369,513,217.95	183,076,773.10
601-001	Casual Workers	8,425,766.50	3,866,788.45
601-002	Part-time Teaching	63,342,233.90	35,875,334.60
601-040	Gratuity and Pension Contributions	85,875,061.70	43,277,311.25
601-041	Group Life (Pension) Insurance	1,979,055.60	3,404,272.90
601-050	House Allowance	314,938,171.80	284,349,493.40
601-060	Other Personal Allowances	10,296,460.30	9,043,187.35
601-070	House to Office Allowance	30,428,039.45	27,093,587.20
601-080	Passage, Baggage/Leave Allowance	2,368,423.00	3,321,889.90
		<u>887,166,430.20</u>	<u>593,308,638.15</u>

The significant increment in personal emoluments was due to salary awards effected in July 2004. The increments included: Grade 1 to 4 - 11%, Grade 5 to 10 - 20% and Grade 11 to 15 - over 100%.

		2004/2005	2003/2004
		<u>KSHS</u>	<u>KSHS</u>
5(ii)	<u>ACADEMIC COSTS</u>		
110	Travelling and accomodation	5,312,506.20	3,021,951.45
111	Field courses	2,639,576.25	1,707,603.60
130	Entertainment	2,000,786.40	1,065,104.30
150	Teaching materials	18,823,527.85	8,478,257.15
173	Library expenses	44,950.00	1,485,851.50
174	Stationery and stores	2,620,619.85	2,502,871.95
190	Cleaning materials	2,070.00	7,450.00
197	Research Programme	2,330,087.60	740,661.00
601-113	JAB	786,922.50	134,572.50
601-283	Examination	6,143,658.90	2,777,596.00
		<u>40,704,705.55</u>	<u>21,921,919.45</u>
5(iii)	<u>ADMINISTRATIVE COSTS</u>		
110	Travelling and accomodation	11,825,040.20	9,900,403.15
130	Entertainment	3,348,714.70	2,579,937.60
145	Fuel for generator	23,085.00	208,224.10
174	Purchase of stationery and stores	8,359,222.10	5,569,144.30
176	Foodstuff for patients	59,981.25	81,333.10
190	Cleaning materials	321,947.40	623,469.00
601-185	Computer expenses	3,633,583.90	7,961,417.00
		<u>27,571,574.55</u>	<u>26,923,928.25</u>

5(iv) STUDENTS WELFARE

110	Travelling and accomodation	1,538,153.50	622,262.65
130	Entertainment	351,566.00	175,397.50
174	Stationery and stores	1,282,670.85	698,740.70
190	Cleaning materials	1,489,116.00	1,209,649.10
144	Gas and fuel	3,409,637.60	3,295,933.80
160	Food and rations	14,113,403.70	8,831,854.20
161	Crockery and utensils	679,334.70	371,895.00
221	Inter- university games	1,107,259.00	184,140.75
		<u>23,971,141.35</u>	<u>15,389,873.70</u>

5(v) MAINTENANCE COSTS

601-250	Maintenance of plant/mach/equip	4,028,359.75	3,972,821.10
601-260	Maintenance of buildings	13,869,176.45	7,665,836.40
601-270	Maintenance of water/sewerage	2,449,814.60	1,796,563.80
601-280	Maintenance of roads/grounds	1,065,962.00	934,474.00
		<u>21,413,312.80</u>	<u>14,369,695.30</u>

5(vi) MISCELLANEOUS EXPENDITURE

601-281	Show expenses	4,932,943.60	902,053.00
601-282	Graduation expenses	6,515,015.60	2,096,516.00
		<u>11,447,959.20</u>	<u>2,998,569.00</u>

5(vii)	CENTRAL SERVICES	2004/2005	2003/2004
		<u>KSHS</u>	<u>KSHS</u>
	601-090/91/92 Medical Expenses	45,946,151.80	34,082,474.70
	601-100 Transport expenses	4,184,630.20	4,025,742.60
	601-112 External travelling	4,533,113.60	6,269,484.05
	601-120 Postal & telegrams expenses	492,432.80	466,069.50
	601-121 Telephone expenses	13,657,154.85	10,966,590.30
	601-131 Council, committes	6,817,362.85	3,933,691.30
	601-132 Conference & seminars	14,715,217.95	7,278,902.55
	601-135 Public celebrations/funerals	481,849.50	810,008.30
	601-140 Electricity expenses	23,772,882.80	19,664,613.90
	601-145 Fuel for Generator	698,510.35	48,747.50
	601-152 Purchase of production materials	54,000.00	-
	601-153 Fungicides inscticides & Sprays	32,100.00	28,000.00
	601-171 Publishing &printing	1,933,466.00	3,047,311.00
	601-172 Purchase of Uniform & clothing	779,296.45	1,007,520.00
	601-179 Audit fees	800,000.00	550,000.00
	601-175 Advertising & Publicity	12,508,130.80	14,850,532.75
	601-181/182 Rent and Rates	275,594.80	160,300.00
	601-184 Contracted professional services	22,438,139.10	17,169,435.95
	601-186 Hire of transport & machinery	3,700.00	-
	601-187 Motor vehicle insurance	2,705,871.00	1,840,048.50
	601-190 Misc other charges	868,643.00	1,213,513.60
	601-191 Bank charges/interest	2,871,208.45	1,608,008.45
	601-192 Clearing & forwarding	29,473.00	954,196.10
	601-193 Fees commission & expenses	1,168,946.75	4,634,203.60
	601-194 Training expenses	3,400,894.70	2,223,239.90
	601-196 Post graduate programme	24,075.00	-
	601-218 Insurance premiums	3,396,705.00	5,173,038.00
	601-285 Staff bonus expenditure	51,189,877.25	42,404,633.45
	601-230 Purchase of Computers & Equip.	15,520,116.45	14,860,529.70

601-231/2 Purchase of Furniture & Fittings	5,462,580.60	1,944,604.00
601-233 Purchase of M/Vehicles	20,024,640.00	5,590,400.00
601-234 Purchase of Livestock	-	14,000.00
602-236 Purchase of Plant & Machinery	-	253,000.00
601-289 Bad debts	4,724,127.45	-
	<u>265,510,892.50</u>	<u>207,072,839.70</u>

6 CAPITAL FUND

	<u>2004/2005</u>	<u>2003/2004</u>
	<u>KSHS</u>	<u>KSHS</u>
Balance as at 01-07-2004	2,156,190,758.05	2,186,075,812.55
GOK Development Grants	59,999,999.95	20,000,000.00
Purchase of Computers and Equip. (Recurrent)	15,520,116.45	15,669,803.70
Purchase of Furn. and Fittings. (Recurrent)	5,462,580.60	1,944,604.00
Purchase of Motor vehicles	20,024,640.00	5,590,400.00
Purchase of Plant & Machinery	-	253,000.00
Livestock (Calves / Piglets)	616,858.00	45,500.00
	<u>2,257,814,953.05</u>	<u>2,229,579,120.25</u>
Depreciation	75,151,008.35	73,388,362.20
	<u>2,182,663,944.70</u>	<u>2,156,190,758.05</u>

7. SPECIAL ACCOUNTS AND GRANTS

CODE	DETAILS	30.06.05	30.06.04
		KSH	KSH
800-088	UNDP-Enterpreneurship	89,763.80	89,763.80
800-090	3rd Country Training (A) (FT)	(338,517.70)	(338,517.70)
800-091	Burnside Church Bursary Fund	21,805.00	19,545.00
800-092	JICA-3rd Country Training (Elec)	85,631.55	86,191.55
800-097	JKUAT/JACKSON Univ Projects	149,562.35	149,562.35
800-100	JICA Research	186,700.00	186,700.00
800-101	I.D.R.G. Research Grants	2,990.25	2,990.25
800-108	Dryland Sorghum & Millet Research	62,514.00	62,514.00
800-109	DAAD Scholarship	1,857,359.90	2,703,420.15
800-118	FAO Material (Research)	69,390.00	69,390.00
800-137	Banana Project	(1,361,249.45)	1,000,784.55
800-139	K.P.T.C/J.K.U.A.T Energy	1,966,476.00	1,966,476.00
800-140	K.P.T.C/J.K.U.A.T Transm.	879,436.70	896,351.30
800-144	Simple Tel. Device	176,532.20	156,532.20
800-145	Rehabilitation of Horticulture	99,740.00	99,740.00
800-150	Agricultural Research Fund	186,336.55	186,236.55
800-153	F.A.O. Project (Prof. Oniang'o)	617,095.05	617,095.05
800-159	Walking Tractor Project	1,366,705.30	2,486,471.40
800-160	A.R.F - KARI Research Project	9,596.20	9,596.20
800-165	Banana Tissue Culture	293,022.10	293,022.10
800-166	Research Project Admin. Fund	1,900,910.10	1,723,052.10
800-196	3rd Country Training Horticulture	(177,376.95)	(177,896.95)
800-197	3rd Country Training- Civil Eng	317,875.10	317,875.10
800-201	LVEMP Project	(35,813.00)	(35,813.00)
800-205	Cassava Processing Project	24,237.30	122,937.30
800-206	Biological Tick Control	24,758.35	29,003.35
800-208	FAO Advocacy/Training Material	153,381.35	153,381.35
800-209	WHO/Danish Bilhaziasis	(38,543.65)	41,456.35

800-212	Botany /Craft Agro-Foretry Project	5,091.75	5,091.75
800-214	Rockefeller Project Prof Imbuga	176,446.15	176,446.15
800-216	Rockefeller Project Prof Kahangi	(490,557.85)	(490,557.85)
800-219	Ushopia workshop fund	266,755.75	459,397.05
800-220	Pesticide free beans project	363,175.10	484,947.85
800-232	UNESCO Chair Biotechnology	808,075.20	419,781.20
800-233	Rockefeller Project Poverty Red.	1,053,224.10	735,325.60
800-234	NUFU Funds -Norway	1,660,838.55	1,667,351.50
800-235	Isotopic Nuclear Techniques	807,014.40	920,392.40
800-236	African vegetable Research project	66,161.35	197,991.35
800-238	Computarization Fund	2,060,018.50	3,096,332.05
800-239	CISCO	4,828,186.95	3,868,750.15
800-243	INTROMID	(1,842,450.70)	(581,369.40)
800-245	Rockefeller-DR. Keriko	53,520.00	(568,408.10)
800-248	Civil Eng Conference	(77,156.15)	(77,356.15)
800-249	WAITRO	(4,047,185.95)	(453,045.50)
800-253	Inter- University C.E.A	67,335.80	186,993.00
800-254	Inter-University C.E.A Dr Boga	631,657.50	233,201.95
800-255	IFS Grants	1,673,906.00	(244,884.50)
800-259	HIV AIDS	419,532.50	824,420.00
800-260	AICAD Research	3,103,037.55	1,961,869.25
800-266	Innovations And Prod.Proj	(406,524.00)	-
800-268	JKUAT World Bank Fund	(2,723,756.50)	-
800-282	IASTE Students Exchange	18,090.00	-
800-283	SABS Project Office	(57,698.60)	-
		17,007,055.80	25,740,530.10

PROPERTY, PLANT AND EQUIPMENT

	WORK IN PROGRESS	LAND	BUILDINGS	FURNITURE & FITTINGS	COMPUTERS & EQUIPMENTS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
Cost/Valuation 01.07.04	343,036,831.70	5,000,000.00	1,851,897,237.20	448,034,917.75	125,299,140.55	9,413,250.00	55,235,354.00	2,837,916,731.20
Additions in the year	35,336,631.30	-	-	5,462,580.60	15,520,116.45	-	20,024,640.00	76,343,968.35
As at 30.06.2005	378,373,463.00	5,000,000.00	1,851,897,237.20	453,497,498.35	140,819,257.00	9,413,250.00	75,259,994.00	2,914,260,699.55
DEPRECIATION								
As at 01.07.04	-	-	141,774,065.70	245,115,331.23	93,799,308.76	5,242,362.72	47,323,718.96	533,254,787.35
Change for the year	-	-	34,202,463.43	20,838,216.71	14,105,984.47	417,088.73	5,587,255.01	75,151,008.35
As at 30.06.2005	-	-	175,976,529.13	265,953,547.94	107,905,293.23	5,659,451.45	52,910,973.95	608,405,795.70
NBV(2004/2005)	378,373,463.00	5,000,000.00	1,675,920,708.07	187,543,950.41	32,913,963.77	3,753,798.55	22,349,020.05	2,305,854,903.85
NBV(2003/2004)	343,036,831.70	5,000,000.00	1,710,123,171.51	202,919,586.52	31,499,831.79	4,170,887.28	7,911,635.05	2,304,661,943.85

WORK IN PROGRESS AS AT 30.06.2005

8(i)

VOTE	DETAILS	BAL B/F	ADDITIONALS IN THE YEAR	TRANSFERS	BALANCE
602-225	Sewerage	3,238,369.50	-	-	3,238,369.50
602-243	Nairobi Centre	361,225.00	5,203,374.85	-	5,564,599.85
602-401	Kitchen / Hostel	269,983,941.75	-	-	269,983,941.75
602-403	Lecture Halls	-	10,850,134.25	-	10,850,134.25
602-406	Science Complex	26,808,040.65	16,476,939.60	-	43,284,980.25
602-409	Hostel Block B	28,386,094.05	-	-	28,386,094.05
602-410	Staff Houses	2,991,967.35	-	-	2,991,967.35
602-423	IEET Building	11,267,193.40	2,806,182.60	-	14,073,376.00
TOTAL		343,036,831.70	35,336,631.30	-	378,373,463.00

(i) The Sewerage, Nairobi Centre and IEET Building are complete and are in final stages for transferring to the assets

(ii) The Kitchen/Hostel and Staff Houses stalled.

(iii) The Lecture Halls, Science Complex and Hostel Block B (converted to lecture halls) are on-going

9 **STOCKS AND STORES**

800-025 Finance Store	5,403,804.50	3,640,080.80
800-027 Health Centre	2,699,614.00	2,731,428.50
800-029 Petrol pump	417,749.90	341,862.20
800-030 Catering Store	295,211.30	93,663.95
800-041 Livestock	3,346,500.00	2,557,500.00
800-051 Food Science	92,790.85	183,245.00
800-085 Bookshop	5,780,920.45	5,208,161.05
TOTAL	18,036,591.00	14,755,941.50

10 **DEBTORS AND DEBIT BALANCES**

800-001 Salaries General	3,368.05	-
800-002 Salary Advances	155,491.70	116,133.70
800-008 Sundry Debtors	9,321,481.40	70,407,160.35
800-009 Imprest recoveries	2,827.00	12,127.00
800-017 Elimu coop society	9,087.10	-
800-019 Ufundi Sacco	5,000.00	-
800-022 Pension Scheme	433,509.95	-
800-032 Chuna sacco	43,312.10	-
800-040 Student Activity Fund	6,720,180.90	3,870,698.70
800-043 R.D Cheques	139,043.40	66,860.25
800-052 Christian Union	2,810.00	-
800-053 Versity Loan MOE	1,955.80	-
800-057 Afya Co-op Society	233.05	-
800-064 Guarantee Deposits	1,069,872.00	1,069,872.00
800-069 Alumni Association	21,600.00	-
800-070 NHC- Houseloan	10,084.90	10,184.90
800-073 K.C.B. Car Loan	24,174.65	29,174.65
800-074 N.B.K. Car loans Defaulters	1,279,400.00	1,279,400.00
800-082 Honours Donation List	340,000.00	-
800-094 JKUAT Benevolent Fund	1,577,373.50	917,658.50
800-110 J.K.U.S.O	1,475,459.00	1,361,844.00
800-115 Alico	2,940.70	-
800-125 Finance Welfare	1,444.65	-
800-131 Accrued Interest	-	1,193,477.85

800-168	Other Insurances	265,052.50	62,110.90
800-181	IGU 'S Clearing Engineering Workshop	190,000.00	-
800-182	IGU 'S Clearing Chemistry	50.00	
800-184	I.GU's Clearing A/c-Livestock	72,315.00	-
800-200	Catering Clearing A/c	94,060.00	94,060.00
800-213	AICAD	2,151,549.80	2,044,359.30
800-221	Kenet Trust Fund	1,458,775.70	928,938.90
800-286	JKUITCSO Student Union	35,000.00	-
800-247	ADS ADP Student Union	31,805.00	-
800-251	U.A.S.U	112,200.00	-
800-256	Amedo Centre	-	32,690.00
800-261	Loan Repayment Staff - NBK	99,766.80	99,766.80
800-277	JKUAT Enterprises	148,269.90	-
800-899	Bank Clearing	459.70	-
800-999	Suppliers Clearing	2,379,916.00	-
601-242	Stock Variance	575,332.40	60,274.55
601-286	Pre-paid Expenses	-	1,734,141.00
	SUB-TOTAL	30,255,202.65	85,390,933.35
	LESS:		
900-001	Provision for Bad Debts	1,279,400.00	27,997,098.40
	TOTAL	28,975,802.65	57,393,834.95

11 SHORT TERM DEPOSITS

800-033	KCB Fixed Deposit on Car loan	7,447,373.65	7,418,078.95
800-223	Seven Days Call Account	110,010.15	33,303,540.35
		7,557,383.80	40,721,619.30

12A	<u>CASH AND BANK BALANCES</u>	<u>2004/2005</u>	<u>2003/2004</u>
		<u>KSHS</u>	<u>KSHS.</u>
800-023	Petty Cash Float	(2,731.55)	883.55
800-024	Dept Petty Cash	973,023.00	53,702.50
800-035	Main A/C-National Bank	-	117,811.70
800-037	Cash in Hand	3.60	840,266.05
800-163	Bank A/C Kenya Commercial Bank	39,319,154.10	43,577,552.05
800-169	Bank A/C (KCB) Banana Project Savings	85,532.95	85,532.95
800-171	Bank A/C (KCB) Banana Tissue Culture	204,235.95	208,595.95
800-172	Bank A/C (KCB) Project Current Account	-	3,177,490.70
800-173	Bank A/C (KCB) Project Savings	1,260,641.45	1,260,641.45
800-174	Bank A/C - FEMSA	-	18,275.00
800-187	Bank A/C (KCB) ADP Agriculture	375,394.00	379,754.00
800-188	Bank A/C (KCB) General purpose	-	1,671,528.40
800-189	Bank A/C (KCB) Hospital	10,807,621.60	4,623,584.75
800-190	Bank A/C(KCB) AICAD	3,176,727.40	1,982,174.10
800-191	Bank A/C(KCB) Production	1,714,191.55	165,090.40
800-193	Bank A/C (KCB) Pension	737,375.15	929,101.50
800-198	Bank A/C (KCB) Volkswagen Foundation	2,990,304.50	2,537,591.35
800-199	Bank A/C(KCB) - ADP	56,945,458.20	43,805,547.25
800-226	Std Chat Bank - P.I.A.	27,518,311.60	8,100,160.25
800-227	KCB -Incountry Training	40,122.85	-
800-240	NBK - CISCO Ruiru	1,530,329.35	1,247,376.20
800-244	KCB - JKUAT IT Centre	2,925,316.35	5,522,195.75
800-257	JKUAT Ruiru	899,218.65	28,493.05
800-265	Bank A/C AIDS Control	59,900.00	-
800-267	Bank A/C World Bank Funding	203,106.75	-
800-270	SABS PO Project	2,449,301.20	-
800-281	JKUAT Enterprises	197,400.00	-
	TOTAL	154,409,938.65	120,333,348.90

12B **BANK OVERDRAFT**

800-035	Main Account NBK	176,538.30	-
800-172	Projects Current A/C	328,496.00	-
800-188	General Purpose AC	460,385.20	-

800-192	Bank A/C (KCB) CEP	5,024,226.20	3,577,944.00
800-225	Standard bank-student fees	49,741,367.35	16,441,344.15
800-227	KCB -Incountry Training	-	143,198.65
800-264	Bank account-WAITRO	1,887,152.25	2,995.00
800-265	Bank account-AIDS Control	-	503,635.00
	TOTAL	57,618,165.30	20,669,116.80

13	<u>CREDITORS AND CREDIT BAL.</u>	<u>2004/2005</u>	<u>2003/2004</u>
		<u>KSHS</u>	<u>KSHS</u>
	800-001 Salaries General	-	2,899.40
	800-003 SAYE (Save as you earn)	-	5,800.00
	800-005 N.S.S.F	45,875.00	45,875.00
	800-006 N.H.I.F	440.00	246,780.00
	800-010 Advance Payroll Payments	565,679.05	630,398.70
	800-011 Union Dues	12,410.40	21,885.00
	800-013 Miscellaneous Deduction	95,207.00	750.40
	800-015 Fundilima Sacco	51,828.90	51,308.50
	800-016 Harambee Co-op Society	550.40	21,739.40
	800-017 Elimu Co-op Society	-	33,526.30
	800-018 Kenversity Sacco	750.00	7,690.00
	800-020 Ukulima co-op Society	9,841.90	252,936.90
	800-022 Pension Scheme	-	461,320.90
	800-032 Chuna Co-op Sacco	-	33,027.30
	800-039 Caution Money and key deposit	171,338.20	149,188.20
	800-044 Nursery school fund	4,890,861.10	4,057,799.40
	800-053 Versity Loan MOE	-	141,909.60
	800-055 Mwalimu Co-op society	-	591,008.00
	800-056 Deposit in Transits	2,998,966.95	2,998,966.95
	800-057 Afya Co-op Society	-	766.95
	800-058 Court/Tax Attachments	466,398.05	593,697.85
	800-065 H.F.C.K house loans	-	71,760.80
	800-069 Alumni Association	-	489,656.00
	800-075 KCB Car loans Defaulters	9,999.35	9,429.55
	800-079 Staff Housing Mortgage Scheme	132,060.65	1,344,449.00
	800-080 Insurance Claims	1,046,758.60	1,057,526.60

800-096 Pension Scheme Refunds	2,220,063.20	2,517,603.80
800-115 Alico	-	170,606.25
800-123 Jubilee Insurance	100,109.55	200,422.75
800-125 Finance Staff Welfare	-	22,805.35
800-130 Students Deposit in Transit	756,938.70	892,869.70
800-132 British America Insurance	73,517.10	34,525.10
800-136 Health centre welfare club	524,551.60	524,651.60
800-151 Loan Repayment Staff(std bank)	4.00	-
800-036/161/2 Sundry Creditors	224,292,614.40	194,672,386.30
800-181 IGU Clearing A/C Eng workshop	-	13,077.00
800-194 Bookshop clearing	3,261.70	25,700.70
800-251 UASU	-	32,000.00
800-256 Amedo Centre	28,255.00	-
800-258 Juja Catholic	-	50,050.00
800-262 Catering Staff Welfare	-	5,400.00
800-263 Admin Staff Welfare	200.00	7,000.00
800-274 Celtel Scholarship	522,700.00	-
800-275 Pioneer Insurance	899.65	-
800-276 Corporate Insurance	296.20	-
800-278 Chemistry Society	1,600.00	-
800-280 ICEA	566.85	-
800-997 Other Bank Payment Clearing	6,905,720.20	-
	245,930,263.70	212,491,195.25

2004/2005

2003/2004

KSHS

KSHS

14

CONTINGENT LIABILITIES

Guarantee provided to Kenya Commercial Bank

of Kenya for members of staff -

Car Loans

7,447,373.65

7,418,078.95

15 **CURRENCY**

The figures in the accounts are expressed in Kenya Shillings (Ksh)

16 **LEGAL STATUS**

The University is a body corporate established in Kenya under the Jomo Kenyatta University of Agriculture and Technology Act 1994.

17 **RETIREMENT BENEFITS LIABILITY**

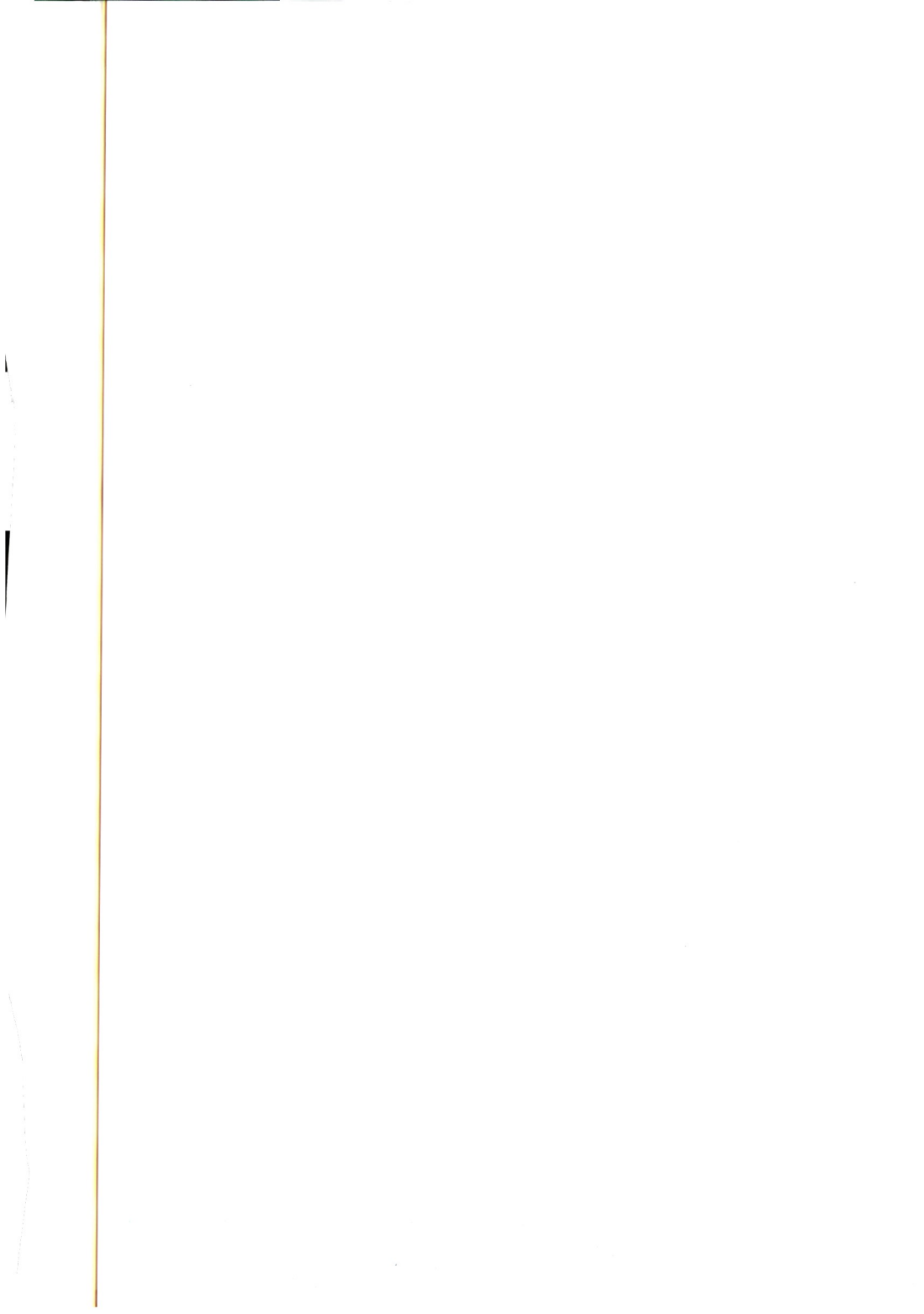
As at 30th June 2005, an amount of Ksh.33,939,740 which is included in the creditors figure of Ksh.224,292,614.40 relating to pension contributions for both employer and employees had not been paid to the Pension Scheme.

**SUMMARY OF APPROVED RECURRENT EXPENDITURE
FOR THE YEAR ENDED 30-06-2005**

<u>ITEM</u>	<u>DETAILS</u>	<u>APPROVED</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>ESTIMATES</u>	<u>EXPENDITURE</u>	<u>EXPENDITURE</u>
		<u>2004/2005</u>	<u>2004/2005</u>	<u>2003/2004</u>
		<u>KSHS</u>	<u>KSHS</u>	<u>KSHS</u>
000	Staff Salaries	414,117,511	369,513,218	183,076,773
001	Casual Workers	9,442,849	8,425,767	3,866,788
002	Part-time teaching	70,988,335	63,342,234	35,875,335
040	Gratuity and Pension Contributions	96,241,122	85,875,062	43,277,311
041	Group Life Insurance	2,217,949	1,979,056	3,404,273
050	House Allowance	352,954,659	314,938,172	284,349,493
060	Other Personal Allowances	11,539,356	10,296,460	9,043,187
070	House to Office Allowances	34,101,037	30,428,039	27,093,587
080	Passage and Leave Expenses	2,654,318	2,368,423	3,321,890
090	Medical Expenses	51,492,356	45,946,152	34,082,475
100	Transport Operating Expenses	4,689,761	4,184,630	4,025,743
110	Travelling And Accomodation	20,930,061	18,675,700	13,544,617
111	Field Course	2,958,202	2,639,576	1,707,604
112	External Travelling & Accom. Exp.	5,080,310	4,533,114	6,269,484
113	Joint Admissions Board Expenses	881,913	786,923	134,573
120	Postal and Telegram Expenses	551,875	492,433	466,070
121	Telephone Expenses	15,305,723	13,657,155	10,966,590
130	Entertainment	6,389,248	5,701,067	3,820,439
131	Boards, Committees & Confer.	7,640,293	6,817,363	3,933,691
132	Conferences and seminars	16,491,506	14,715,218	7,278,903
135	Public Celebrations & Funerals	540,014	481,850	810,008
140	Electricity expenses	26,642,530	23,772,883	19,664,614
144	Gas and Fuel for cooking & generator	4,629,918	4,131,233	3,552,905
150	Teaching Materials	21,095,734	18,823,528	8,478,257
152	Purchase of production Materials	60,518	54,000	-
153	Fungicides, insecticides & sprays	35,975	32,100	28,000
160	Food and Rations	15,817,046	14,113,404	8,831,854
161	Crockery and utensils	761,338	679,335	371,895
171	Publishing and printing expenses	2,166,857	1,933,466	3,047,311

172	Purchase of uniforms and clothing	873,366	779,296	1,007,520
173	Library expenses	50,376	44,950	1,485,852
174	Purchase of stationery & Stores	13,742,732	12,262,513	8,770,757
175	Advertising and publicity	14,017,999	12,508,131	14,850,533
176	Foodstuff for patients	67,222	59,981	81,333
179	Audit Fees	896,569	800,000	550,000
181/182	Rent & Rates (Residential)	308,862	275,595	160,300
184	Contracted Professional Services	25,146,668	22,438,139	17,169,436
185	Computer Expenses	4,072,197	3,633,584	7,961,417
186	Hire of transport & machinery	4,147	3,700	-
187	Motor Vehicle Insurance	3,032,499	2,705,871	1,840,049
190	Cleaning materials	2,031,998	1,813,133	1,840,568
190	Miscellaneous Other charges	973,498	868,643	1,213,514
191	Bank charges/ interest	3,217,795	2,871,208	1,608,008
192	Clearing & Forwarding Expenses	33,031	29,473	954,196
193	Fees, Commissions and Honoraria	1,310,051	1,168,947	4,634,204
194	Training Expenses	3,811,420	3,400,895	2,223,240
196	Post Graduate Programme	26,981	24,075	-
197	Research programme	2,611,355	2,330,088	740,661
218	Insurance premiums	3,806,724	3,396,705	5,173,038
221	Inter university games	1,240,917	1,107,259	184,141
230	Purchase of Equipment	17,393,564	15,520,116	14,860,530
231	Purchase of Furniture/ Fittings	6,121,974	5,462,581	1,944,604
232	Purchase of Plant & Machinery	-	-	253,000
233	Purchase of Motor Vehicles	22,441,833	20,024,640	5,590,400
234	Purchase of Livestock	-	-	14,000
250	Maintenance of plant Mach., Equip.	4,514,627	4,028,360	3,972,821
260	Maintenance of Building stations	15,543,338	13,869,176	7,665,836
270	Maintenance of Water suppl. & Sew.	2,745,534	2,449,815	1,796,564
280	Maintenance of Grounds /Roads	1,194,635	1,065,962	934,474
281	Show Expenses	5,528,404	4,932,944	902,053
282	Graduation Expenses	7,301,449	6,515,016	2,096,516
283	Examinations Expenses	6,885,266	6,143,659	2,777,596
285	Staff Bonus	57,369,056	51,189,877	42,404,633
289	Bad Debts	5,294,381	4,724,127	-
SUB-TOTAL		1,432,028,784	1,277,786,016	881,985,464

Out of the approved estimate of Ksh 1,432,028,784 only Ksh 701,070,055 was received from the Government.





**JOMO KENYATTA UNIVERSITY OF
AGRICULTURE & TECHNOLOGY
P.O. BOX 62000, TEL: 067-52711
NAIROBI.**