

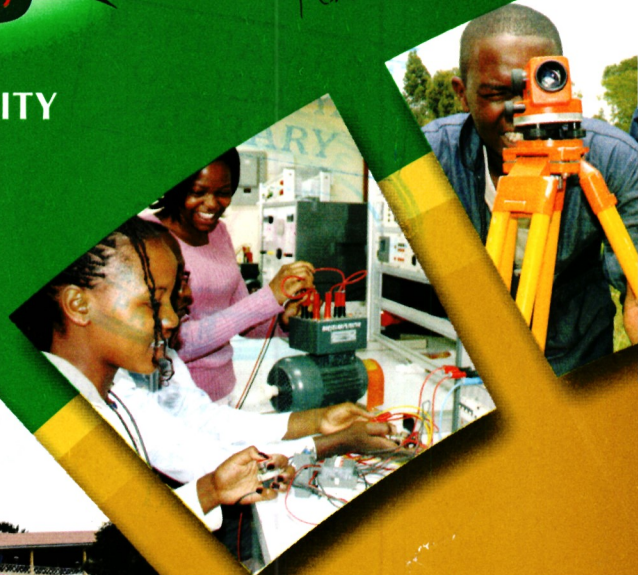


Dedan Kimathi University of Technology

DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY

Paper Laid on the
Table of the House by
Hon. Aden Duale, L.O
MP on Tuesday,
26/5/2015 (Pm)

RNR



REPORT OF THE
AUDITOR GENERAL

ON

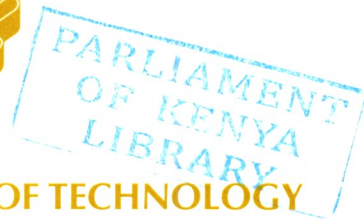
THE FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2013

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DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY

NYERI-MWEIGA ROAD

P.O. Box 657, 10100-NYERI KENYA

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Financial Statement for the Year ended 30th June 2013

DeKUT is ISO 9001:2008 Certified



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GENERAL INFORMATION

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

Dedan Kimathi University of Technology
Along Nyeri Mweiga road
P.O. Box 657,
Nyeri.

BANKERS

- 1) Consolidated Bank Nyeri Branch
P.O. Box 935-10100,
Nyeri-Kenya.
- 2) Kenya Commercial Bank Nyeri Branch
P.O. Box 215-10100,
Nyeri-Kenya.
- 3) Standard Chartered Bank Nyeri Branch
P. O. Box 1-10100,
Nyeri-Kenya.
- 4) Equity Bank Nyeri Branch
P.O. Box 75104-10100,
Nyeri-Kenya.

AUDITORS

Auditor - General
Kenya National Audit Office
P. O. Box 30084-00100,
Nairobi.

LEGAL OFFICER

Nelius Mwangi

LOCATION

Dedan Kimathi University is located six kilometers from Nyeri town along Nyeri Mweiga road.



UNIVERSITY CHANCELLOR

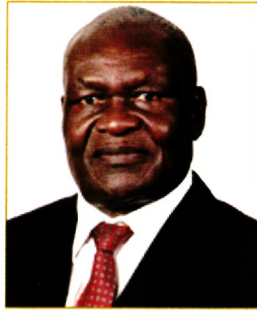
Name	Date of Appointment
Prof. Shellemiah Keya	12/1/2013

UNIVERSITY COUNCIL MEMBERS

Current Council Members	Designation	Date of Appointment
a) Dr. Dulacha Galgallo	Chairman	12/1/2013
b) Mr. Justus Mutiga	Member	12/1/2013
c) Dr. Richard Kipsang	Principal Secretary MOEST	12/1/2013
(Rep. Mr. James Kiburi	Principal Secretary MOEST)	12/1/2013)
d) Dr. Kamau Thuge	Principal Secretary National Treasury	12/1/2013
(Rep. Mr. Joseph Kiarie	Principal Secretary National Treasury)	12/1/2013)
e) Eng. John Kisenga	Member	12/1/2013
f) Ms. Sophia Yega	Member	12/1/2013
g) Mr. Ishard Ibrahim	Member	12/1/2013
h) Ms. Mercy Mwatua	Member	12/1/2013
i) Prof. P.N Kioni	Vice Chancellor/ Secretary to Council	12/1/2013



UNIVERSITY CHANCELLOR



Prof. Shellemiah Keya
Chancellor

UNIVERSITY COUNCIL MEMBERS



Dr. Dulacha Galgallo
Chairman



Justus Mutiga
Member



Dr. Richard Kipsang
P.S. MOEST



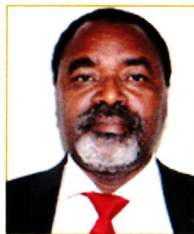
Dr. Kamau Thuge
P.S. National Treasury



Ms. Mercy Mwatua
Member



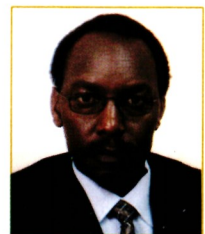
Ishard Ibrahim
Member



Eng. John Kisenga
Member



Ms. Sophia Yega
Member



Prof. P.N Kioni
Vice Chancellor/
Secretary to Council



PRINCIPAL OFFICERS OF DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY

UNIVERSITY MANAGEMENT BOARD

- | | |
|----------------------------|----------------------------------|
| 1) Prof. P. Ndirangu Kioni | Vice Chancellor |
| 2) Prof. Moses K. Gachari | Deputy Vice Chancellor (A. & F.) |
| 3) Prof. Gerald Muthakia | Deputy Vice Chancellor (A. A.) |
| 4) Prof. Paul Wambua | Deputy Vice Chancellor (RTMCL) |
| 5) Mr. Anthony Wachira | Finance Officer |
| 6) Mr. Andrew Muriuki | Ag Registrar (A. & F.) |
| 7) Mr. Paul K. Mbote | Ag. Registrar (A.A.) |
| 8) Mr. Joseph Sarisar | Ag. Registrar (RTMCL) |

DEAN AND DIRECTORS

- | | |
|-------------------------|----------------------------------|
| 1) Mr. John Kamunga | Director, Town Campus |
| 2) Prof. P. N. Muchiri | Director, Nairobi Town Campus |
| 3) Dr. James Keraita | Dean, School of Engineering |
| 4) Mr. Muriithi Kaimoe | Dean, of Students |
| 5) Mr. Sammy Kamundi | Dean, School of Computer Science |
| 6) Prof. Matthew Theuri | Dean, School of Business |
| 7) Dr. Emma Marigi | Dean, School of Science |

LIBRARIAN

- | | |
|---------------------|-----------|
| Mr. Fredrick Otikey | Librarian |
|---------------------|-----------|



CORE BUSINESS OF THE UNIVERSITY

The main objective of the University is stipulated in the University Act 2012 no 42. Part II section 7 of Act provides the functions and objectives of the University which include:

- a) Provide education directly, or in collaboration with other institutions, and in so doing provide for the integration of teaching, research and effective application of knowledge and skills to the life, work and welfare of the citizens of Kenya;
- b) Participate in scholarly work, the discovery, transmission, utilization, preservation and enhancement of knowledge and to stimulate the intellectual participation of students in the economical, social, cultural, scientific and technological development of Kenya.
- c) Offer continuing professional development courses;
- d) Determine the curriculum and its mode of delivery and to specify the admission criteria;
- e) Conduct examination for and to grant and confer such academic awards as may be provided for in the Act and the Statutes.
- f) Establish new colleges, faculties, schools, institutes, departments, other resource and administrative units and centres;
- g) Promote the general welfare of staff and students.



CHAIRMAN'S STATEMENT

The demand for higher 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 this objective over years has remained the central focus of the University council.

Since inception, the University growth and expansion policy continue to focus on product diversification. Our current management focuses on expansion of the University while maintaining quality in line with our vision of being a premier technological University excelling in quality training, research and technology transfer.

In line with the GOK policy, the University has increased access to higher education through additional admission of students. This in effect has led to increase in operation costs and need for more physical facilities. The university has continued to improve on its existing facilities and adding new ones using the already constrained resources.

Corporate Governance and Ethics

The council is responsible for the governance of the University and is accountable to the Citizens of this country for ensuring that the University complies with the Law and maintain the highest standard of corporate governance, academic standards and ethics

The council attaches great importance to the need to conduct the activities and operation of the University with Integrity, Social fairness and transparency.

Appreciation

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

Dr. Dulacha Galgallo

Chairman of the University Council



VICE CHANCELLORS REPORT FOR THE YEAR ENDED 30TH JUNE 2013

I have the pleasure to present the annual report and accounts for Dedan Kimathi University for the year ended 30th June, 2013

1. FINANCES:

The University started the year with a cash balance of Kshs. 18,713,797 and was allocated Kshs. 461,065,207 by the Government during the year under review. The University managed to collect Kshs. 441,257,771 in tuition and other charges and Kshs. 29,117,645 from the small income generating activities it is trying to establish. In total therefore, the University had Kshs. 931,440,623 at its disposal during the year for its recurrent expenditures.

The University was allocated Kshs. 134,617,563 by the Government for its capital projects during the year.

2. ACADEMIC PROGRAMMES:

During the year under review, the University has embarked developing a number of academic programmes including PHD, Masters, Bachelor's, diplomas and Certificate Courses

The University has also embarked on an intensive marketing programme to increase the student's population.

3. CONCLUSION:

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

I would also like to thank the Government for its support throughout the year under review and also appeal for more support especially for purposes of establishing suitable facilities required by a University of Technology. Also for awarding charter to the university.

Last but not least, I would like to thank staff and students for their continued cooperation in this difficult task of building a new University of Technology. And look forward to their cooperation and enthusiastic participation in the future development of the University.

Prof. P. N. Kioni Ph.D, R.Eng
Vice Chancellor.



STATEMENT OF THE COUNCIL MEMBERS RESPONSIBILITIES

On the Financial Statements for the year ended 30th June 2013

The Dedan Kimathi University of Technology order No 42 of 2012 of the universities act requires University Council to prepare statements for each financial year, which give a true and fair view of the state of affairs of the University at the end of the financial year and its operating results for that year. It also requires the council to ensure that the University keeps 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 accepts the responsibility for the financial statement, which has been prepared using appropriated accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Accounting Standards. The University Council is of the opinion that the statements give a true and fair view of the state of the financial affairs of the University at 30th June 2013 and of its operating results. The University Council further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statement, as well as adequate systems 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 the next twelve months from the date of this statement.

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

Signed by:

Chairman of the Council

Vice Chancellor DeKUT



AUDITORS REPORT



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Dedan Kimathi University of Technology set out on pages 13 to 31 which comprise the statement of financial position as at 30 June 2013 and the statement of comprehensive income, the statement of changes in accumulated funds and reserves, statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes in accordance with the Provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public 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 Council Members' Responsibility for the Financial Statements

The University Council is responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standards and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Council is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the Provision of Section 15 (2) of the Public Audit Act, 2003 and submit the audit report in compliance with the provisions of Article 229 (7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those Standards require compliance with ethical requirements and that the



audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the University as at 30 June 2013, and its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Dedan Kimathi University of Technology Act 2012.

Edward R.O. Ouko, CBS

AUDITOR -GENERAL

Nairobi

19 September 2014



CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2013

		Main University KSHS	University Farm KSHS	2012/2013 Consolidated KSHS	2011/2012 KSHS
NON-CURRENT ASSETS					
Property Plant and Equipments	2	1,939,174,133	-	1,939,174,133	1,757,946,256
Investments	4	-	1,301,770	1,301,770	1,301,770
Biological assets	5	-	8,246,150	8,246,150	7,211,150
		1,939,174,133	9,547,920	1,948,722,053	1,766,459,176
CURRENT ASSETS					
Inventories	6	-	8,418,614	8,418,614	2,520,999
Trade and other receivables	7	200,568,166	5,408,622	163,512,808	151,468,081
Cash & Bank Balances	8	30,352,594	32,959	30,385,553	18,713,797
		230,920,759	13,860,195	202,316,974	172,702,877
TOTAL ASSETS		2,170,094,892	23,408,115	2,151,039,027	1,939,162,053
FUNDS, RESERVES AND LIABILITIES					
FUNDS					
Capital fund	9	1,071,548,204	(9,990,246)	1,061,557,958	926,940,395.00
Reserve fund	10	272,128,353	(6,295,064)	265,833,289	241,460,641.60
Revaluation reserve	11	588,962,938	-	588,962,938	588,962,938.00
Research grants	12	3,868,086	-	3,868,086	-
		1,936,507,581	(16,285,310)	1,920,222,271	1,757,363,975
CURRENT LIABILITIES					
Trade and other payables	13	174,536,114	39,693,425	171,765,560	181,798,079
Bank overdraft	14	59,051,197	-	59,051,197	-
		233,587,311	39,693,425	230,816,757	181,798,079
TOTAL FUNDS, RESERVES AND LIABILITIES		2,170,094,892	23,408,115	2,151,039,027	1,939,162,054

Prof. P.N. Kioni
Vice Chancellor

Better Life Through Technology

Anthony Wachira
Finance Officer



STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2013

<u>INCOME</u>	<u>NOTE</u>	<u>Main University KSHS</u>	<u>University Farm KSHS</u>	<u>Consolidated 2012/2013 KSHS</u>	<u>2011/2012 KSHS</u>
Ministry grant - Recurrent	15	397,165,207	-	397,165,207	357,165,207
Special grant	15	63,900,000	-	63,900,000	-
Tuition & other fees	16	441,257,771	-	441,257,771	335,162,203
Other income	17	29,117,645	-	29,117,645	32,685,931
Farm income		-	<u>5,270,518</u>	-	-
TOTAL		931,440,623	5,270,518	931,440,623	725,013,341
<u>LESS EXPENDITURE</u>					
Personnel cost	18	605,100,699	-	605,100,699	441,484,767
Central services	19	154,550,630	-	154,550,630	143,168,672
Council allowance	20	7,027,680	-	7,027,680	4,953,168
Maintenance cost	21	21,918,855	-	21,918,855	23,975,646
Student welfare	22	5,403,047	-	5,403,047	7,329,518
Academic costs	23	39,601,302	-	39,601,302	23,409,089
Administrative cost	24	<u>19,152,437</u>	-	<u>19,152,437</u>	<u>17,513,346</u>
Farm expenses					
Cost of sales	Page 14	-	5,097,191	-	-
Cattle overhead		-	1,265,659	-	-
Overhead expenses		-	2,702,767	-	-
EXPENDITURE		852,754,650	9,065,617	852,754,651	661,834,206
Add provision for depreciation	2	49,768,226	-	49,768,226	39,677,155
Add provision for Audit Fee	13	<u>750,000</u>	-	<u>750,000</u>	<u>750,000</u>
TOTAL EXPENDITURE		<u>903,272,876</u>	<u>9,065,617</u>	<u>903,272,877</u>	<u>702,261,361</u>
Surplus/deficit for the year		28,167,747	-	28,167,747	22,751,980
Farm loss		-	(3,795,099)	-	-
Share of farm loss		-	-	(3,795,099)	(2,499,965)
SURPLUS		<u>28,167,747</u>	<u>(3,795,099)</u>	<u>24,372,648</u>	<u>20,252,015</u>



STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2013

	<u>2012/2013</u> <u>KSHS</u>	<u>2011/2012</u> <u>KSHS</u>
University Surplus for the period	24,372,647	20,252,015
Adjustment for:		
Gain on disposal	-	885,875
Restated balance	(21,716,727)	
Depreciation	<u>49,768,226</u>	<u>39,677,155</u>
	52,424,146	60,815,045
<u>Change in working capital</u>		
Increase/(decrease) in inventories	(5,897,615)	512,060
Increase/(decrease) in receivables	(12,044,727)	(35,308,424)
Increase/(decrease) in payables	11,684,208	54,151,902
Increase/(decrease) in Grants	<u>3,868,086</u>	-
Net cash generated from operating activities	(2,390,048)	19,355,538
<u>Cash flow from investing activities</u>		
Purchase of Machinery	-	(2,316,280)
Purchase of motor vehicles	(16,903,700)	(6,250,300)
Motor vehicle disposal	-	2,657,625
Purchase of computers	(6,320,016)	(9,831,229)
Purchase of tractor	(3,882,572)	
Purchase of furnitures	(21,579,822)	(19,895,720)
Work in progress	(182,309,993)	(329,877,518)
Biological assets	<u>(1,035,000)</u>	<u>(903,550)</u>
Net cash used in investing activities	(232,031,103)	(366,416,972)
<u>Cash flow from financing activities</u>		
Capital fund	<u>134,617,563</u>	<u>310,000,000</u>
	134,617,563	310,000,000
Net change in cash and cash equivalent	(47,379,442)	23,753,611
Opening cash and cash equivalent	<u>18,713,797</u>	<u>(5,039,814)</u>
Closing cash and cash equivalent	<u>(28,665,645)</u>	<u>18,713,797</u>



STATEMENT OF CHANGES IN ACCUMULATED FUNDS & RESERVES FOR THE YEAR ENDED 30 JUNE 2013

	ACCUMULATED		REVALUATION		RESERVE		TOTAL	CONSOLIDATED	
	FUND	FUND	RESERVE	FUND	FUND	FUND			
	University	Farm	University	Farm	University	Farm	University	Farm	
Balance as at 30/6/2011	626,930,641	11,726,481	588,962,938	-	221,208,627	-	1,437,102,206	11,726,481	1,448,828,687
Additions in the year	310,000,000	-	-	-	-	-	310,000,000	-	310,000,000
surplus/deficit	-	-	-	-	22,751,980	(2,499,965)	22,751,980	(2,499,965)	20,252,015
As at 30/06/2012	936,930,641	11,726,481	588,962,938	-	243,960,607	(2,499,965)	1,769,854,186	9,226,516	1,779,080,702
Restated balance	<u>936,930,641</u>	<u>(9,990,246)</u>	<u>588,962,938</u>	<u>-</u>	<u>243,960,607</u>	<u>(2,499,965)</u>	<u>1,769,854,186</u>	<u>(12,490,211)</u>	<u>1,757,363,975</u>
Balance as at 30/6/2012	936,930,641	(9,990,246)	588,962,938	-	243,960,607	(2,499,965)	1,769,854,186	(12,490,211)	1,757,363,975
Additions in the year	134,617,563	-	-	-	28,167,746	(3,795,099)	134,617,563	(3,795,099)	134,617,563
surplus/deficit	-	-	-	-	28,167,746	(3,795,099)	28,167,746	(3,795,099)	24,372,647
As at 30/06/2013	<u>1,071,548,204</u>	<u>(9,990,246)</u>	<u>588,962,938</u>	<u>-</u>	<u>272,128,353</u>	<u>(6,295,064)</u>	<u>1,932,639,495</u>	<u>(16,285,310)</u>	<u>1,916,354,185</u>



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

1. ACCOUNTING POLICIES

The Financial statements have been prepared in accordance with international Financial reporting Standards. The principal accounting policies adopted are as follows:-

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention

b) Revenue and Expenditure recognition

Revenue and expenditure have been accounted for using the accrual concept of accounting. Income is recognized in the period in which it is earned while expenditure is recognized when it is incurred. The revenue recognition is as follows:

i. Government Grants

Government grants are recognized as income in the period when received. Government grant is recognized only when there is a reasonable assurance that the entity will comply with any condition attached to the grant and that the grant will be received

ii. Tuition and Fees

Revenue from tuition and fees are recognized prorata over the relevant period. The entity applies accrual concept in relation to tuition and fees receivable in a particular

iii. Other incomes

Grants and donations in form of research grants and donations are recognized as income in the period it is received. The entity does not accrue un-received grants and donations unless there is a reasonable assurance to receive the funds. Income from collaborations is treated the same way tuition and fees are treated.

c) Property, Plant and Equipment

Property, plant and equipment are stated at cost less any recognized impairment loss. Land is not depreciated as it is deemed to have an infinite life. Depreciation on other property is charged so as to write off the assets during the estimated useful life, using reducing balance method. Assets acquired during the year will attract a full year depreciation while assets disposed during the year will not be charged the depreciation.

The annual rates used are as follows:-

Buildings	2%
Tractor	37.5%
Motor Vehicles	25%
Computer & Accessories	30%
Plant and machinery	12.5%
Furniture and fittings	12.5%
Equipments	12.5%

d) Inventories

Inventories are stated at the lower of cost or net realizable value. Costs include direct materials and where applicable direct labour and those direct overheads that have been incurred to bring the inventories to their present location and condition. Costs of issues are calculated using 'First in First Out' (FIFO) method. Net realizable value represents the estimated selling price less any estimated cost of disposal.

e) Receivables

Receivables are recognized at their nominal value as reduced by appropriate allowances

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont:...)****f) Retirement Benefit Costs**

The University operates a contributory pension scheme for eligible employees. The assets of the scheme are held separately in a trustee administered fund that is funded by both employees and the University College. The University College also contributes to the National Social Security Fund (NSSF). Contributions to this fund are determined by the local statutes.

The contributions made to the above schemes by the University are charged to the income statement during the year in which they relate

g) Biological Assets

Biological assets are measured on initial recognition at balance sheet date and its fair values less the estimated point of sales costs as per IAS(41)

h) Research and Development

Research and development expenditure is charged to income statement in the year it is incurred

i) Cash and Cash Equivalents

These are defined as cash on hand, bank balances, demand deposits and short term highly liquid investments readily convertible to known amounts of cash and are not subject to any risks and changes in value.

For the purposes of the cash flow statement, cash and cash equivalent consist of cash, bank balances and short term investments.

j) Interest on overdraft

Interest on overdraft has been charged as expenses in the year they have been incurred. The policy is to accrue all un-paid interest relating to the year under review.

k) Tax Exemption

The University by virtue of being a Public University and classified under the Public Benefit Organizations (PBOs) have been exempted from income tax. PBOs are exempted from income tax on income received from the activities of the organization, if the income is wholly used to support the public benefit purposes for which the organization was established and in this case to advance education by Public Universities.

l) Basis of Consolidation

The consolidated financial statement comprises the financial statements of the university and subsidiary (Farm) as at 30th June 2013. The farm is a subsidiary of the university, 100% owned by the university. Subsidiary is fully consolidated from the date of acquisition being the date on which the university obtains control and continue to be consolidated until the date when such control ceases. The financial statement of the subsidiary is prepared for the same reporting period as the parent entity using consistent accounting policies. All intra group balances, transactions, unrealized gains or losses resulting from intra group transactions are eliminated in full according to IFRS (10)

m) Foreign transactions

Transactions during the year in foreign currency are converted into Kenya shillings as the rate ruling on the transaction date.

n) Restated balances

The comparatives balances have been restated retrospectively as far as it was practicable to reflect the accumulated debt of kshs 21,716,727 owed by the farm relating to several past years in accordance with IAS 8.

The debt had been recognized in the university accounts but omitted in the farm accounts.

MOVEMENT OF FIXED ASSET AS AT 30 JUNE 2013

PROPERTY, PLANT & EQUIPMENTS

Note 2

	LAND	BUILDING	MOTOR VEHICLES	COMPUTER & ACCESSORIES	PLANT & MACHINERY	TRACTOR	FURNITURE & EQUIPMENTS	WORK IN PROGRESS	TOTAL
	NIL	2%	25%	30%	12.5%	37.5%	12.5%		
VALUATION AS AT 30/6/2012	435,000,000	145,000,000	52,217,493	59,747,507	24,120,766	5,000,000	147,934,031	1,015,955,842	1,884,975,639
ADDITIONS IN THE PERIOD	-	376,363,726	16,903,700	6,320,016	-	3,882,572	21,579,822	182,309,993	607,359,829
TRANSFERS	-	-	-	-	-	-	-	(376,363,726)	(376,363,726)
AS AT 30/6/2013	<u>435,000,000</u>	<u>521,363,726</u>	<u>69,121,193</u>	<u>66,067,523</u>	<u>24,120,766</u>	<u>8,882,572</u>	<u>169,513,853</u>	<u>821,902,109</u>	<u>2,115,971,742</u>
DEPRECIATION									
AS AT 30/6/2012	-	12,319,407	31,738,595	32,260,953	9,032,225	3,944,138	36,848,190	-	126,143,508
CHARGE FOR THE PERIOD	-	10,180,886	9,124,181	10,141,971	1,886,068	1,851,913	16,583,208	-	49,768,226
AS AT 30/6/2013	-	22,500,293	40,862,776	42,402,924	10,918,293	5,796,051	53,431,398	-	175,911,734
Net Book Value AS AT 30-6-2013	<u>435,000,000</u>	<u>498,863,433</u>	<u>27,372,543</u>	<u>23,664,599</u>	<u>13,202,473</u>	<u>3,086,521</u>	<u>116,082,456</u>	<u>821,902,109</u>	<u>1,939,174,133</u>
Net Book Value AS AT 30-6-2012	<u>435,000,000</u>	<u>132,680,593</u>	<u>19,593,024</u>	<u>27,486,554</u>	<u>15,088,541</u>	<u>1,055,862</u>	<u>111,085,841</u>	<u>1,015,955,842</u>	<u>1,757,946,256</u>



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

3 WORK-IN-PROGRESS	BAL B/F	ADDITIONS	TRANSFERS	TOTAL
Resource centre I	198,069,120		(198,069,120)	-
Resource centre II	163,979,149	4,379,208		168,358,357.00
Workshops	175,191,919	3,102,687	(178,294,606)	-
Oxidation ponds	35,512,914			35,512,914.00
Trunk sewer	34,065,618			34,065,618.00
Hostels	31,885,124			31,885,124.00
Academic Block P1	161,012,708	95,494,725		256,507,433.00
Sports field	15,942,008	387,579		16,329,586.85
Conservancy	6,208,411			6,208,411.00
Dining Hall	132,581,742	46,705,379		179,287,121.00
Covered Walkway	5,812,464			5,812,464.00
Fibre Optic	2,445,645			2,445,645.00
link Road	50,564,625	32,240,415		82,805,040.00
Farm projects	2,684,395	-	-	2,684,395.00
Bal c/d	<u>1,015,955,842</u>	<u>182,309,993</u>	<u>(376,363,726)</u>	<u>821,902,108.85</u>

	Main University KSHS 2012/2013	University Farm KSHS 2012/2013	Consolidated KSHS 2012/2013	KSHS 2011/2012
4 INVESTMENT				
i) One (1) ordinary shares of Ksh 20.00 in Kenya Farmers Association	-	20	20	20
ii) 130175 redeemable ordinary shares of ksh 10.00 each with Kenya Planters Co-operative Union Ltd.	-	<u>1,301,750</u>	<u>1,301,750</u>	<u>1,301,750</u>
	-	<u>1,301,770</u>	<u>1,301,770</u>	<u>1,301,770</u>
Kenya planters co-operative union Limited is under receivership				
5 BIOLOGICAL ASSETS				
	Main University	University Farm	Consolidated 2012/2013	2011/2012
i) <u>Livestock</u>	-	2,826,000	2,826,000	1,791,000
ii) <u>Coffee trees</u>				
Number of Coffee trees 108,403 @ 50.00	-	<u>5,420,150</u>	<u>5,420,150</u>	<u>5,420,150</u>
Total	-	<u>8,246,150</u>	<u>8,246,150</u>	<u>7,211,150</u>
This was at net realisable value				



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont...)

	<u>Main University</u>	<u>University Farm</u>	<u>Consolidated 2012/2013</u>	<u>2011/2012</u>
6 INVENTORY				
Farm stocks	<u> </u>	<u>8,418,614</u>	<u>8,418,614</u>	<u>2,520,999</u>
NB. Stationeries are expensed as they are purchased hence no stock at the end of the year.				
	<u>Main University</u>	<u>University Farm</u>	<u>Consolidated 2012/2013</u>	<u>2011/2012</u>
7 TRADE AND OTHER RECEIVABLES				
Student debtors	76,765,885	-	76,765,885	36,248,239
K.P.L.C. deposits	2,028,350	-	2,028,350	2,028,350
Sundry debtors	1,117,822	5,408,622	1,117,822	197,500
Farm debtors (coffee sales)	-	138,104	138,104	249,334
Staff Council Sitting allowance recoveries	-	-	-	260,000
Staff debtors	2,930,496	-	2,930,496	6,242,399
Prepayment	-	-	-	5,145,169
Interest on farm investment	3,655,891	-	-	-
Investment on KUCT farm	33,537,571	-	-	21,716,727
MOHEST	77,546,987	-	77,546,987	76,395,199
V.A.T. arrears	<u>2,985,164</u>	<u> </u>	<u>2,985,164</u>	<u>2,985,164</u>
Totals	<u>200,568,166</u>	<u>5,408,622</u>	<u>163,512,809</u>	<u>151,468,081</u>
8 CASH AND BANK BALANCE:				
<u>Standard chartered bank</u>	<u>University KSHS</u>	<u>University Farm KSHS</u>	<u>Consolidated 2012/2013 KSHS</u>	<u>2011/2012 KSHS</u>
Nyeri town campus A/C 0102045131200	5,211,666		5,211,666	3,508,023
Premium investment A/C 0102045131201	-		-	3,157,496
KUCT Farm Operating A/C 0102045131202	658,790		658,790	926,124
KUCT Fee collection A/C 0102045131203	4,465,517		4,465,517	733,250
<u>Consolidated bank</u>				
KUCT Payment main A/C 0120025172900	-		-	3,741,830
KUCT Fee collection A/C 0120025172901	17,160,277		17,160,277	5,171,797
KUCT Bursary A/C 0120325312600	1,053,712		1,053,712	971,212
KUCT Economic Stimulus 0130225373700	343,176		343,176	335,928
<u>Kenya Commercial Bank</u>				
KUCT Fee collection A/C 1121318274	406,232		406,232	62,866
<u>Equity bank</u>				
KUCT Fee collection A/C 1150297300480	886,677		886,677	92,112
Cash balances	<u>166,547</u>	<u>32,959</u>	<u>199,506</u>	<u>13,159</u>
Total balance	<u>30,352,594</u>	<u>32,959</u>	<u>30,385,553</u>	<u>18,713,797</u>



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont:...)

	Main University	University Farm	Consolidated 2012/2013	2011/2012
9 CAPITAL FUND				
Bal as at 1/7/2012	936,930,641	(9,990,246)	926,940,395	626,930,641
Development fund	134,617,563	-	134,617,563	310,000,000
Farm	-	-	-	(9,990,246)
	<u>1,071,548,204</u>	<u>(9,990,246)</u>	<u>1,061,557,958</u>	<u>926,940,395</u>
10 RESERVE FUND				
Bal as at 1/7/2012	243,960,607	(2,499,965)	241,460,642	221,208,627
University Surplus for the period	<u>28,167,746</u>	<u>(3,795,099)</u>	<u>24,372,647</u>	<u>20,252,015</u>
	<u>272,128,353</u>	<u>(6,295,064)</u>	<u>265,833,289</u>	<u>241,460,642</u>
11 REVALUATION ACCOUNTS				
Bal as at 1/7/2012	<u>588,962,938</u>	-	<u>588,962,938</u>	<u>588,962,938</u>
	<u>588,962,938</u>	<u>-</u>	<u>588,962,938</u>	<u>588,962,938</u>
12 RESEARCH GRANTS				
CIDA (College of rockies)	1,510,262	-	1,510,262	
UNDP	1,754,478	-	1,754,478	
HSU(Sponsored programs foundation)	373,346	-	373,346	
TOWA	-	-	-	
Tea project	<u>230,000</u>	-	<u>230,000</u>	
	<u>3,868,086</u>	<u>-</u>	<u>3,868,086</u>	
13 TRADE AND OTHER PAYABLES				
Student creditors	6,300,612	-	6,300,612	15,915,027
Trade Creditors	147,959,836	36,037,534	150,459,801	139,748,795
Interest on investment	-	3,655,891	-	-
Farm creditors	5,270,519	-	-	-
Research fund	-	-	-	3,902,652
Provision for audit fees	750,000	-	750,000	750,000
Capital Development Retention Funds	<u>14,255,147</u>	-	<u>14,255,147</u>	<u>21,481,605</u>
Total	<u>174,536,114</u>	<u>39,693,425</u>	<u>171,765,560</u>	<u>181,798,079</u>
NB. The retention money amount is accumulated figure since the projects started.				
14 BANK OVERDRAFT				
KUCT Payment main A/C	58,374,166	-	58,374,166	-
Premium investment A/C	<u>677,031</u>	-	<u>677,031</u>	-
	<u>59,051,197</u>	<u>-</u>	<u>59,051,197</u>	<u>-</u>

UNIVERSITY STATEMENT OF FINANCIAL POSITION AS AT 30TH
JUNE 2013

	<u>NOTE</u>	<u>2012/2013</u> <u>KSHS</u>	<u>2011/2012</u> <u>KSHS</u>
<u>NON-CURRENT ASSETS</u>			
Property Plant and Equipments	2	<u>1,939,174,133</u>	<u>1,757,946,256</u>
		1,939,174,133	1,757,946,256
<u>CURRENT ASSETS</u>			
Trade and other receivables	7	200,568,166	153,288,643
Cash & Bank Balances	8	<u>30,352,594</u>	<u>18,700,638</u>
		230,920,759	171,989,281
TOTAL ASSETS		<u>2,170,094,892</u>	<u>1,929,935,537</u>
<u>FUNDS , RESERVES AND LIABILITIES</u>			
FUNDS			
Capital fund	9	1,071,548,204	936,930,641
Reserve fund	10	272,128,353	243,960,606
Revaluation reserve	11	588,962,938	588,962,938
Research grants	12	<u>3,868,086</u>	-
		1,936,507,581	1,769,854,185
<u>CURRENT LIABILITIES</u>			
Trade and other payables	13	174,536,114	160,081,352
Bank overdraft	14	<u>59,051,197</u>	-
		233,587,311	160,081,352
TOTAL FUNDS , RESERVES AND LIABILITIES		<u>2,170,094,892</u>	<u>1,929,935,537</u>

Prof. P.N. Kioni
Vice Chancellor
Anthony Wachira
& Finance Officer



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont:..)

<u>INCOME</u>	<u>2012/2013</u>	<u>2011/2012</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>
	<u>KSHS</u>	<u>KSHS</u>
15 <u>CAPITATION GRANT</u>		
Ministry grant - Recurrent	397,165,207	357,165,207
Special grant	<u>63,900,000</u>	-
	461,065,207	357,165,207
16 <u>TUITION AND OTHER FEES</u>		
Tuition and other fees	<u>441,257,771</u>	<u>335,162,203</u>
	441,257,771	335,162,203
17 <u>OTHER INCOMES</u>		
Sale of admission forms	353,688	369,828
Sale of tenders forms	1,613,000	1,592,300
Rent	715,200	557,400
Miscellaneous income	672,825	3,872,636
Research Grants	3,520,069	4,376,852
Gain on disposal	-	885,875
Interest on KUCT farm investment	3,655,891	2,069,896
Kitchen sales	<u>18,586,972</u>	<u>18,961,144</u>
TOTAL INCOME	29,117,645	32,685,931
18 <u>PERSONNEL COSTS</u>		
Basic Salaries	209,343,027	144,039,733
Casual workers	26,913,942	26,996,534
Part time teaching	113,535,421	76,319,218
Gratuity and pension	24,473,552	24,842,634
House to Office allowance	26,503,541	24,060,725
Other personal allowances	52,224,406	33,078,943
Group life (pension) insurance	1,823,560	228,386
House allowances	148,162,122	110,347,441
Leave allowance	<u>2,121,128</u>	<u>1,571,153</u>
	605,100,699	441,484,767



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont:...)

19 CENTRAL SERVICES

Electricity expenses	11,877,898	12,695,785
Water expenses	7,690,664	6,007,348
Misc. other charges	459,100	542,518
Vehicle licenses & insurance	4,440,627	3,740,159
Insurance premiums	943,625	939,602
Vehicle fuel and oil	9,338,613	10,292,272
Publishing & Printing	4,665,961	2,870,029
Advertising and Publicity	8,639,399	12,361,944
Marketing Expenses	1,666,781	-
Telephone expenses	2,115,737	1,884,124
Postal expenses	834,885	572,675
Bank charges/ interest	3,617,593	1,798,646
Purchase of uniforms	757,090	663,491
Conferences and seminars	4,782,892	3,425,907
Public celebrations/Demise	445,550	1,514,405
Purchase of Drugs	3,254,121	-
Medical expenses	13,969,998	12,970,372
Optical and Dental	680,058	-
University Public Functions	532,400	1,410,125
Contracted professional services	2,157,163	2,103,676
Catering	18,877,886	21,706,690
Utensils and Crockery	90,020	-
Cleaning materials	1,804,263	2,313,746
Hygiene services	521,340	-
Fumigation Services	299,620	-
Internet services	6,874,222	-
Set up of ICT infrastructure	1,108,919	12,703,556
External travelling	2,100,727	3,731,282
Gas and fuel	721,821	214,516
Training expenses	8,109,249	3,122,793
Subscription to professional bodies	533,626	206,095
Security services	6,016,602	3,676,550
Book shop expenses	52,789	100,000
Booked meals	1,837,220	2,312,920
Maisha Project	2,520,069	-
Towa Project	1,632,150	-
Nyeri Town campus Expenses	7,956,003	8,112,481
Nairobi Campus Expenses	8,001,989	3,882,827
Performance Contract	136,017	563,860
Show and Exhibitions Expenses	1,105,710	3,176,190
Linkages	111,636	35,500
Newspapers	<u>1,268,595</u>	<u>1,516,588</u>
	154,550,630	143,168,672


NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont:...)

	<u>2012/2013</u>	<u>2011/2012</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>
	<u>KSHS</u>	<u>KSHS</u>
20 COUNCIL ALLOWANCE		
Chancellor/Chairman Allowance	1,198,232	715,644
Sitting Allowance	3,841,227	2,540,000
Travelling & Accommodation	<u>1,988,221</u>	<u>1,697,524</u>
	7,027,680	4,953,168
21 MAINTENANCE COSTS		
Maintenance Vehicle	3,947,346	5,079,910
Maintenance of equipment	4,594,764	4,469,695
Maintenance Water and sewerage	105,970	-
Maintenance of Buildings	9,513,005	12,097,855
Maintenance of roads/grounds	1,704,591	1,895,640
Maintenance of computers/printer	<u>2,053,180</u>	<u>432,546</u>
	21,918,855	23,975,646
22 STUDENTS WELFARE		
Inter university games	928,640	1,798,920
Sports and Games	1,213,565	-
Students insurance	-	192,937
Travelling and accommodation	-	1,214,330
Student stationery	-	425,680
Student bursary	-	983,600
Counselling expenses	1,521,135	182,500
Entertainment	516,762	789,921
Kimathi students union allow	769,225	787,180
Sports equipments	<u>453,720</u>	<u>954,450</u>
	5,403,047	7,329,518



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont:...)

23 **ACADEMIC COSTS**

External examination	5,841,192	2,148,108
Examination materials	1,012,100	-
Attachment expenses	668,200	595,262
Traveling and accommodation	2,435,553	4,358,398
Payment of use of lab	1,257,236	1,846,420
Library	7,212,411	1,823,466
Outreach programs	17,050	6,000
Field courses	446,920	99,000
Coffee Centre Expenses	417,400	-
Graduation	3,342,250	2,229,641
Teaching materials	5,801,722	4,740,094
Research, production & extension	2,487,724	3,017,010
JAB admission expenses	90,450	106,950
Conservancy Expenses	417,390	-
Work-study	521,823	276,899
Purchase of software	4,821,172	-
Hire of teaching facilities	675,000	-
ITPS	-	1,107,200
Purchase of Gowns	1,527,840	-
Launch of MBA & PHD Programmes	68,000	1,750
Curriculum Development	<u>539,870</u>	<u>1,052,891</u>
	39,601,302	23,409,089

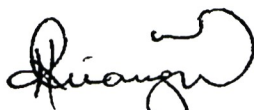
24 **ADMINISTRATIVE COSTS**

Travelling and accommodation	2,807,912	3,524,694
Staff Welfare	2,060,547	-
Staff Entertainment	50,600	471,010
Guest house Expenses	485,008	-
Charter Expenses	3,340,100	-
Corporate social responsibilities	886,795	-
Alumini Assosiation	-	150,750
Recrutment expenses	33,235	124,000
ISO Expenses	-	133,980
Stationery and stores	<u>9,488,240</u>	<u>13,108,912</u>
	19,152,437	17,513,346



FARM STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2013

	<u>NOTE</u>	<u>2012/2013</u> <u>KSHS</u>	<u>2011/2012</u> <u>KSHS</u>
<u>NON-CURRENT ASSETS</u>			
Investments	4	1,301,770	1,301,770
Biological assets	5	<u>8,246,150</u>	<u>7,211,150</u>
		9,547,920	8,512,920
<u>CURRENT ASSETS</u>			
Inventories	6	8,418,614	2,520,999
Trade and other receivables	7	5,408,622	249,334
Cash & Bank Balances	8	<u>32,959</u>	<u>13,159</u>
		13,860,195	2,783,492
TOTAL ASSETS		<u>23,408,115</u>	<u>11,296,412</u>
<u>FUNDS , RESERVES AND LIABILITIES</u>			
FUNDS			
Capital fund	9	(9,990,246)	(9,990,246)
Reserve fund	10	<u>(6,295,064)</u>	<u>(2,499,965)</u>
		(16,285,310)	(12,490,211)
<u>CURRENT LIABILITIES</u>			
Trade and other payables	13	36,037,534	21,716,727
Interest on investment	13	<u>3,655,891</u>	<u>2,069,896</u>
		39,693,425	23,786,623
TOTAL FUNDS , RESERVES AND LIABILITIES		<u>23,408,115</u>	<u>11,296,412</u>


 Prof. P.N. Kioni
 Vice Chancellor


 Anthony Wachira
 Finance Officer



FARM TRADING ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

	<u>NOTE</u>	<u>2012/2013</u> <u>KSHS</u>	<u>2011/2012</u> <u>KSHS</u>
Gross sales income	25	<u>5,270,518</u>	<u>17,346,998</u>
		5,270,518	17,346,998
LESS COST OF SALES			
Stock 1/7/2012		2,520,999	3,033,059
Add	Labour costs 26	8,219,161	15,163,071
	Direct materials 27	<u>2,775,645</u>	<u>773,243</u>
		13,515,805	18,969,373
Less stock 30/6/2013	6	8,418,614	2,520,999
Cost of sales		<u>5,097,191</u>	<u>16,448,374</u>
Gross profit/ Loss		173,327	898,624
Less cattle overhead	28	1,265,659	1,314,450
Less overhead expenses	29	<u>2,702,767</u>	<u>2,084,139</u>
Net farm profit/ Loss		<u>(3,795,099)</u>	<u>(2,499,965)</u>



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

FARM ACCOUNTS		<u>2012/2013</u>	<u>2011/2012</u>
NOTE		<u>ACTUAL</u>	<u>ACTUAL</u>
		<u>KSHS</u>	<u>KSHS</u>
25	<u>Revenue</u>		
	Coffee	1,688,737	14,395,151
	Milk	1,354,953	823,932
	Horticulture	1,524,595	1,290,965
	Livestock Sales	<u>702,233</u>	<u>836,950</u>
		5,270,518	17,346,998
	<u>Expenditure</u>		
26	<u>LABOUR</u>		
	Administration Salaries	564,612	2,905,142
	Wages	1,285,686	2,619,186
	Supervision	896,395	1,049,935
	Security	3,000	231,617
	Bush Clearing	294,480	408,125
	Pruning	686,101	1,712,109
	Weed Control	652,440	670,760
	Coffee Picking	1,222,635	1,753,760
	Factory Drying	337,840	933,258
	Roads Maintenance	176,660	-
	Maintenance Machinery	514,769	259,164
	Buildings Maintenance	727,773	341,688
	Leave And Related Offs	-	-
	Infilling	244,950	366,000
	Fertilizers	64,800	387,750
	Pests & Diseases	126,840	3,970
	Tree Counting	-	-
	Nursery establishment	347,080	107,000
	Watering seeds	-	-
	Fodder Establishment	-	168,750
	Irrigation	38,560	11,000
	Mulching	34,540	22,413
	Wash erosion basin	-	66,132
	House Allowance	<u>-</u>	<u>1,145,312</u>
		8,219,161	15,163,071



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2013 (Cont:...)

FARM ACCOUNTS

	<u>2012/2013</u>	<u>2011/2012</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>
	<u>KSHS</u>	<u>KSHS</u>
27 <u>Direct Materials</u>		
Fertilizers/manure	1,147,800	-
Dursban/Alfatox	281,780	-
Coffee Nylex	41,250	430,500
Seeds	498,663	341,603
Spray suits	268,347	740
Fastac	25,780	-
Touch down	<u>512,025</u>	<u>400</u>
	2,775,645	773,243
28 <u>Cattle Overhead</u>		
Food Supplies	1,127,972	752,115
Treatment	107,712	91,448
A I Services	22,000	2,000
Dip / Acaricide	7,975	-
Supervision	<u>-</u>	<u>468,887</u>
	1,265,659	1,314,450
29 <u>Overhead Expenses</u>		
Maintenance Buildings	424,681	-
Maintenance Machinery	683,802	-
Electricity Irrigation	288,000	22,752
Factory Electricity	200,040	154,931
Hired Transport	25,700	246,000
Fuels,Diesel,Oils& Gas	424,176	-
Advisory Services - T F M	-	70,419
Travelling &Subsistence Allowance	408,680	167,532
Coffee picking expenses	5,410	-
Medical	-	77,049
Stationery And Printing	45,822	250,545
Licenses/legal fee	1,000	39,086
Bank Charges	-	13,493
Internet connections	15,500	-
Telephone and postage	15,100	13,420
Service gratuity	-	890,400
Staff entertainment	84,706	23,312
Seminar / Workshop	<u>80,150</u>	<u>115,200</u>
Total Overhead	<u>2,702,767</u>	<u>2,084,139</u>



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