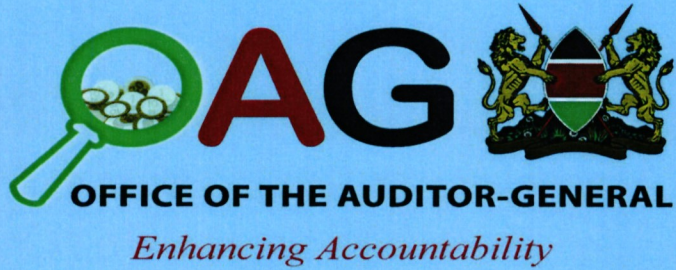
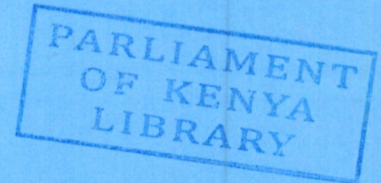


REPUBLIC OF KENYA



REPORT

OF



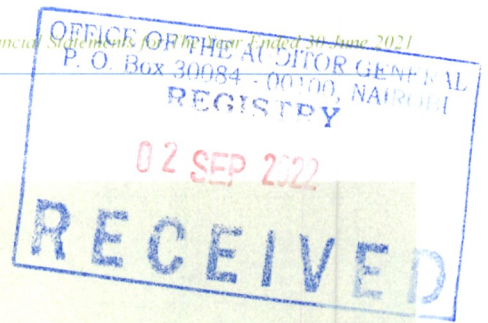
THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	
WEDNESDAY	
TABLED BY:	Majority whip
CLERK-AT-THE-TABLE:	Mado

**JOMO KENYATTA UNIVERSITY OF
AGRICULTURE AND TECHNOLOGY**

**FOR THE YEAR ENDED
30 JUNE, 2021**



**JOMO KENYATTA UNIVERSITY
OF
AGRICULTURE AND TECHNOLOGY**



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

TABLE OF CONTENTS

1. KEY UNIVERSITY INFORMATION AND MANAGEMENT ----- iii

2. THE UNIVERSITY COUNCIL -----viii

3. OFFICERS OF THE UNIVERSITY -----xv

4. COUNCIL CHAIRMAN’S REPORT ----- xviii

5. VICE CHANCELLOR’S REPORT -----xxii

6. PERFORMANCE AGAINST PREDETERMINED OBJECTIVES ----- xxv

7. STATEMENT ON CORPORATE GOVERNANCE ----- xxix

8. MANAGEMENT DISCUSSION AND ANALYSIS ----- xxxvii

9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING ----- xciii

10. REPORT OF THE UNIVERSITY COUNCIL MEMBERS----- cxiii

11. STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2021..... ----- cxiv

12. REPORT OF THE AUDITOR GENERAL FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021
cxv

13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021----- 1

14. STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2021 ----- 2

15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021 ----- 3

16. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2021 ----- 4

17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021 ----- 5

18. NOTES TO THE FINANCIAL STATEMENTS----- 6

19. APPENDIX I-----39

20. APPENDIX II-----41



1. KEY UNIVERSITY INFORMATION AND MANAGEMENT

BACKGROUND

Jomo Kenyatta University of Agriculture and Technology is situated in Juja, 36 kilometers North East of Nairobi, along Nairobi-Thika Highway.

It was started in 1981 as a Middle Level College (Jomo Kenyatta College of Agriculture and



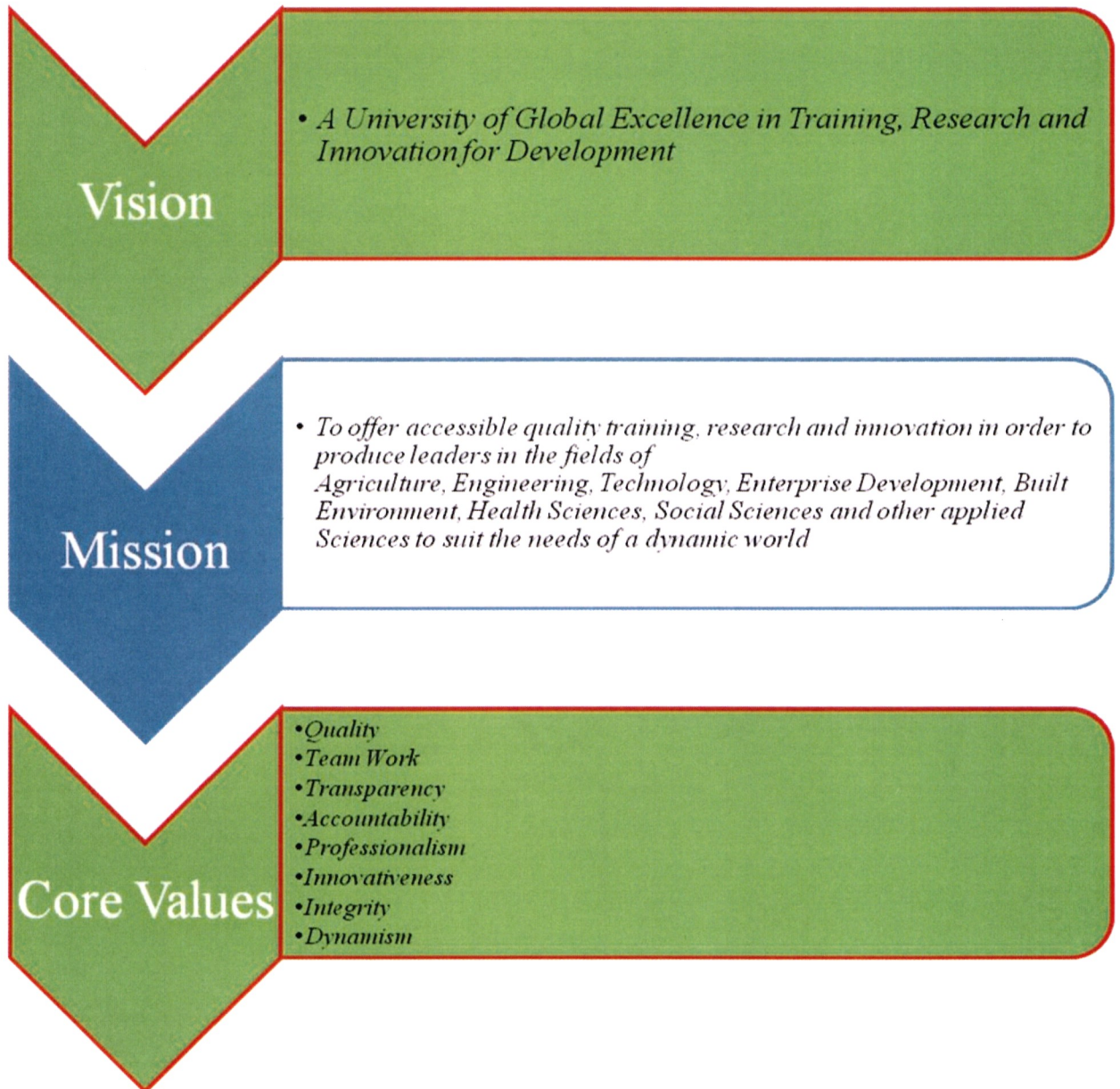
Technology (JKCAT)) by the Government of Kenya with the generous assistance from the Japanese Government. Plans for the establishment of JKCAT started in 1977. In early 1978, the founding father of the nation, Mzee Jomo Kenyatta donated two hundred hectares of farmland for the establishment of the college. The first group of students were admitted on 4th May 1981. H.E. Daniel Arap Moi formally opened JKCAT on 17th March 1982. The first graduation ceremony was held in April 1984 with Diploma Certificates presented to graduates in Agricultural Engineering, Food Technology and Horticulture.

On 1st September 1988, H.E. Daniel Arap Moi, declared JKCAT a constituent College of Kenyatta University through a legal Notice, under the Kenyatta University Act (CAP 210C). The name of

JKCAT officially changed to Jomo Kenyatta University of Agriculture and Technology (JKUCAT). It was finally established as a University through the JKUAT Act, 1994 and inaugurated on 7th December 1994.

PRINCIPAL ACTIVITIES

The principal activities of the University are set out in its mission and vision statements stated below



PRINCIPAL PLACE OF BUSINESS

Jomo Kenyatta University of Agriculture and Technology, Juja

P.O. Box 62000-00200, Nairobi

Other JKUAT Campuses are located in Nairobi CBD, Karen, Mombasa CBD, Nakuru, Kisii and Kitale.

REGISTERED OFFICE

Jomo Kenyatta University of Agriculture and Technology

P.O. Box 62000-00200, Nairobi

BANKERS

Kenya Commercial Bank Ltd, Moi Avenue

P.O. Box 30081-00100, Nairobi



National Bank of Kenya Ltd

P.O. Box 93-00232, Ruiru.

Standard Chartered Bank Ltd

P.O. Box 98683-80100, Nairobi

Barclays Bank Kenya, Barclays Plaza

P.O. Box 46661, Nairobi

Co-operative Bank of Kenya Ltd

P.O. Box 19555-00202, Nairobi

Equity Bank Ltd, Thika Plaza,

P.O Box 253-01000, Thika

Fundilima Sacco Society Ltd

P.O. Box 62000-00200, Nairobi

AUDITORS

Auditor- General

Anniversary Towers, University Way

P. O. Box 30084-00100, Nairobi

ADVOCATES

Lutta & Lutta Advocates

P.O. Box 73705-00200, Nairobi

KEY MANAGEMENT

The University's day-to-day management is under the following key organs:

- i) Vice-Chancellor's Office
- ii) Administration Division
- iii) Academic Division
- iv) Research, Production and Extension Division

FIDUCIARY MANAGEMENT

The key management personnel who held office during the financial period ending 30th June 2021 and who had direct fiduciary responsibility were:

S/No	Designation	Name	Functions
1.	Vice Chancellor	Prof. Victoria Wambui Ngumi, EBS	She is the chief executive and therefore the academic and administrative head of the university with the overall responsibility for the organization and administration of institution's programmes. The VC who chairs Senate and University Management Council is responsible to Council for the general conduct and discipline of students and staff
2.	Deputy Vice Chancellor (Administration)	Prof. Bernard Ikuu	Is responsible for corporate planning, staff recruitment, training of administrative staff, promotions and discipline, personnel administration, health care services, registry administration, transport, and central services.
3.	Deputy Vice Chancellor (Academic)	Prof. Robert Kinyua	Is responsible for all student's affairs, including; admissions and records, and welfare.
4.	Deputy Vice Chancellor (Research)	Prof. Mary Abukutsa	Co-ordinates research, production and extension activities which includes co-ordination of exhibitions, workshops and seminars; soliciting for research funds, and production and extension. The division also facilitates income generating activities, besides managing the bookshop and Jomo Kenyatta Academy.

2. THE UNIVERSITY COUNCIL

Member	Qualifications & Experience
--------	-----------------------------

Ambassador (Eng.) Mahboub Maalim Mohamed

Chairman of Council



Ambassador (Eng.) Mahboub Maalim Mohamed was appointed on Friday, October 16, 2020, by His Excellency, President Uhuru Kenyatta through a *Gazette Notice* No. 10759/2019 to Chair the Council of Jomo Kenyatta University of Agriculture and Technology (JKUAT). Amb Mahboub will serve the Council up to November 7, 2022.

Born in 1958, Amb. Mahboub, served in various positions both locally and internationally. He is a registered engineer with Kenya’s Engineers Registration Board (ERB) and a member of the Institute of Engineers of Kenya. He has served in various senior positions including District Project Coordinator for World Bank Financed Drought Recovery Project in the arid areas of Kenya, and Deputy National Project Coordinator of Arid Lands Resource office Management Project.

Additionally, he has served as one of the Board of Directors of Kenya Power before he rose to become its Chairman.

Previously, he served as Permanent Secretary in two government ministries, namely; Ministry of Water & Irrigation (2005-2008) and Ministry of Special Programmes in Kenya’s Office of the President, coordinating disaster risk reduction programmes, Arid and Semi-Arid Lands Projects (2004-2005), among others. He has also served as the Board Chair, Kenya Power.

He was the longest serving Executive Secretary, Director and Ambassador of the Intergovernmental Authority on Development (IGAD) where he was voted in for two terms, serving from 2008 to 2019.

Ambassador (Eng.) Maalim, described by scholars as the unsung hero of the horn of Africa, has extensive experience in leadership positions. His outstanding service has been recognized under the prestigious Presidential Awards, including the Order of the Grand Warrior (OGW) and Chief of Burning Spear of Kenya (CBS).

In his various administrative positions, Amb. Maalim has been instrumental in building

collaborative relationships which increased funding opportunities especially in infrastructure development, an aspect that JKUAT would benefit from.

Amb. Maalim holds a Bachelors and a Master's Degree in Civil Engineering from Texas Agricultural and Mechanical University College, USA. He is a registered Engineer with the Engineers Board of Kenya.

Dr. Gumato Ukur Yatani

Immediate Former Chair of the University Council

Up to November 2020



Dr. Gumato Ukur Yatani, served as the Chairperson of the Jomo Kenyatta University of Agriculture and Technology between November 8, 2019 and October 16, 2020. The PhD holder (Gender and Diversity Management) from Vienna University of Economics and Social Sciences, has been at the forefront in fighting for the rights of minorities and marginalized groups in Kenya. She has served as the convener of the Minorities and Marginalized Department at the National Gender and Equality Commission where she also worked as a Commissioner from April 11, 2013. Dr. Gumato who is the founder of the Kanacho Nomadic Educational Foundation since 2009, a charitable foundation that addresses education and rural poverty challenges in northern Kenya, holds an MBA in Human Resource Management from the University of Nairobi, and a Bachelor of Education degree from Moi University.

Prof. Victoria Wambui Ngumi, is a beneficiary of the prestigious Fulbright scholarship that took her to Clemson University, South Carolina, USA, earning her a PhD degree in Plant Physiology in 1997. She had earlier won another Japan based *Mombusho* scholarship, that enabled her to pursue a Master of Science degree in Botany at Hiroshima University, successfully graduating in 1989. She is an alumnus of the University of Nairobi where she obtained an undergraduate degree in Education. She also holds an Executive MBA from JKUAT. The Vice Chancellor was the first chairperson of the Biological Sciences department at JKUAT. She also chaired the Department of Botany before being appointed Director, Alternative Degree Programmes (ADP). Prof Ngumi helped develop various Bachelors and

Prof. Victoria Ngumi, EBS

Vice Chancellor/ Secretary to the University Council



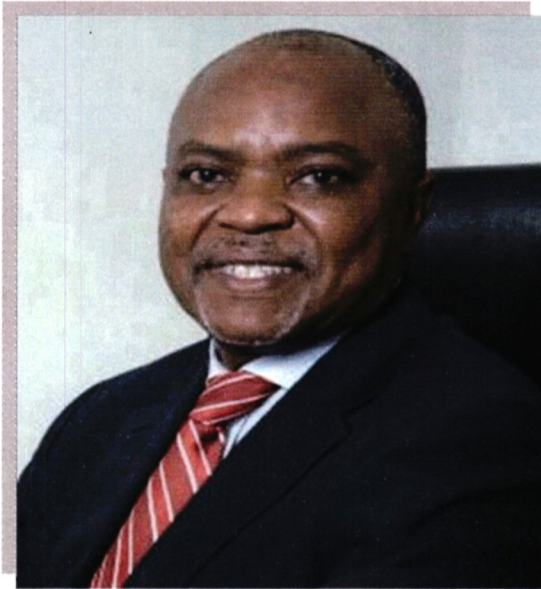
Masters programs and has supervised several postgraduate students. She is also widely published in her area of specialization.

She was the founding Principal of Karen Campus before being appointed Deputy Vice Chancellor (Administration) at JKUAT. As Vice Chancellor she has chaired several important committees in the University including all graduation committees.

Prof Ngumi who is a member of the African Biotechnology Stakeholders Forum (ABSF) and the Natural Products Research Network for East and Central Africa (NAPRECA), served as a senior education fellow at the African Network of Agro-forestry and Natural Resource Management Education.

The Vice Chancellor was recently awarded the prestigious Elder of the Order of the Burning Spear (EBS) commendation by the Head of State.

Thomas Mshindi Nyamacha



Mr. Thomas Mshindi Nyamacha, a long serving and renowned Journalist with experience spanning over 25 years in the media industry, joins JKUAT Council as a member. Popularly known in the media industry by his peers as Tom Mshindi, the veteran scribe has served in various roles; as a journalist, Editor-in-Chief, and later, Managing Editor of the Daily Nation Newspaper, Managing Director of Monitor Publications Ltd (Uganda), Managing Director of Nation Newspapers Division and Chief Operating Officer. Before joining the Nation Media Group, Mshindi worked as the Group Chief Executive Officer of The Standard Group (2003 – 2006), as well as serving twice as the Vice Chair of the Media Owners Association. He served as Council member of the University of Nairobi from March 2005 to March 2008. He also worked at UNICEF as a Communications Manager and Editor, serving in New York and West Africa. Mshindi,

who is currently a Consulting Editor and Writer under Blue Crane Global, has specialized in Newsroom transformation to mobile-first Operations, Content Development, Strategic Management, Project Planning and Implementation, Human Resources, Media Management, Communication and Editorial Consultancy. He holds a Bachelor's degree, Literature in English, Political Science (Honours), Postgraduate Diploma in Mass Communication (Communication/Journalism), both from the University of Nairobi. He also holds an Advanced Management Programme (Management and Leadership) and an Advanced Management Programme (Arts, Entertainment, and Media Management) from the IESE Business School, University of Navarra, Spain.

Mr. Gabriel Lengoiboni, served at the helm of the Teachers Service Commission (TSC) for ten years and upon his exit said he would remain actively involved in the improvement of the education sector. His utterances came to pass on Friday, November 8, 2019 with his appointment to join JKUAT Council, as a member. The soft-spoken career administrator who spent 30 years working in public service, is credited with the transformation of TSC, among others, overseeing the repeal of the TSC Act to conform to provisions of the new Constitution. He also left a legacy while serving as Principal, Maralal High School

Gabriel K. Lengoiboni



when he stimulated students in both 'O' and 'A' levels to end up registering a string of splendid performances. Mr. Lengoiboni holds, a Bachelor of Science Education from the University of Nairobi and a Master of Science from the London School of Economics and Political Science. Prior to his appointment at the helm of the TSC, Mr. Lengoiboni served as Senior Deputy Director of Education in charge of universities at the then Ministry of Education, Science and Technology. He also worked as the Education Attaché in India between 1994 and 1999 under the Foreign Affairs Ministry.

Joseph Gitonga M. M'Aciuru



Having served in various capacities within the legal profession in a career spanning over 10 years, Mr. Joseph Gitonga M. M'Aciuru, an astute lawyer, brings to the University Council, extensive professional work experience gained from state corporations, legal tribunals and boards. Mr. Gitonga holds a Master of Science in Business Administration in Strategic Management from University of Nairobi, Diploma in Law from the Kenya School of Law and a Bachelor of Legal Laws from University of Nairobi. He is member of the Institute of Certified Public Secretaries (2004) and he is a certified Commissioner for Oaths and Notary since 2006. Mr. Gitonga has served on a number of boards as a member and chaired several Audit, Risk and Governance

Committees at the National Transport and Safety Authority, Law Society of Kenya.

He also served at Kisii and Pwani Universities as a Council member. He played an instrumental role in successfully carrying out investigations on many judges and magistrates ranging from the Court of Appeal to resident magistrates over a period of 4 years. The lawyer has also served at the Attorney General Chambers, Directorate of Public Prosecutions at State Counsel, giving legal opinion, legal advice and prosecution in anti-corruption, economic crimes, serious fraud and asset forfeiture section.

Mrs. Winnie Omondi

Mrs. Winnie A. Omondi Adhiambo, currently pursuing her PhD degree in Data Analytics at the University of Nairobi, majoring in Information Systems, is a Systems Analyst. With vast experience spanning over 30 years, Mrs. Omondi started her professional journey in 1987 when she joined ZIBA Management and Services between 1987 and 1988 as a Trainee Programmer. She later joined the Agricultural Finance Corporation (AFC) where for twelve years between 1989 and 2002, rose from the positions of a Junior Programmer, Senior Programmer, Analyst Programmer and later, Senior Systems Analyst. Between 2002 and 2004, Mrs. Omondi joined Post Bank as a



Senior Systems Analyst, before being deployed to the bank's ICT Department where she worked for 11 years as the Assistant Manager and Business Systems Analyst. Between 2016 and 2018, Mrs. Omondi who is also a member of the Computer Society of Kenya, among other membership bodies, was an Assistant Lecturer at the Technical University of Kenya. She later left to join Oxford Policy Management Limited (UK) in February 2018, where she serves as a consultant. Mrs. Omondi whose hobbies include; reading, mentoring young adults, charity work and community service, holds a Masters degree in Business Administration (Strategic Management option), and Bachelor of Commerce (Management Science option), both from the University of Nairobi. She also holds a Diploma in Computer Science from Kenya Polytechnic. The Council Member has undertaken several projects related to her career and attended several trainings, workshops and seminars both locally and internationally.









Dr. Salome W. Gichura

Dr. Salome W. Gichura holds a PhD in Education Management from Coventry University, UK, a Masters degree in Education Administration (Kenyatta University), a Bachelor of Education degree (Hons) majoring in Literature and English (University of Nairobi) and a Certificate in Education Administration and Planning (IIEP, UNESCO, PARIS) in addition to other professional development certificates. Dr Gichura previously served as a Commissioner with the Teachers Service Commission (TSC). Other than providing strategic leadership and policy formulation at the Commission she was the Chair of the Human Resource Committee, a member of the Finance Committee and a member of Strategy and Innovation Committee.

Dr Gichura was also responsible for overseeing the implementation of the Management study (2016- 2021) whose aim was to restructure the Human Resource at the Commission with a view to aligning the commission to its new mandate as a Constitutional Commission. She also acted as the Chairperson of the Commission from August 2013 to December 2014. Before being appointed as a Commissioner, Dr Gichura served as the Director of Higher Education in the Ministry of Education, Science and Technology where she was responsible for coordination of Governance in all public Universities in Kenya. She has had uninterrupted career in the education sector spanning over forty years. Dr Gichura has also served in the Diplomatic Service as the Education Attaché for Kenya in the UK (Dec 2004- July 2010) where she gained valuable knowledge on internationalization of Higher Education. She has served as a coordinator and secretary of various task forces and committees on Education and Training that have developed policies which have shaped the Education Sector in Kenya. Dr Gichura has vast experience in strategic management, policy formulation and implementation at National, Regional and International levels. She has also served as the Secretary General of the Forum for African Women Educationalists (FAWE) Kenya Chapter. In recognition of this illustrious and dedicated service to the development of the education sector in Kenya. Dr Gichura received recognition and was awarded the Head of State Commendation, Order of the Golden Warrior (OGW) in 2010.

3. OFFICERS OF THE UNIVERSITY

Officer	Details
<p>Prof Joseph Mathu Ndung'u</p> <p>Chancellor</p> 	<p>Qualifications</p> <p>PhD (Glasgow)</p> <p>CorrFRSE (Corresponding Fellow of the Royal Society of Edinburgh)</p> <p>BVM (Nairobi)</p>
<p>Prof. Victoria Wambui Ngumi, EBS</p> <p>Vice - Chancellor</p> 	<p>Qualifications</p> <p>EMBA (JKUAT)</p> <p>MBA (ESAMI),</p> <p>Ph.D. (Clemson),</p> <p>M.Sc. (Hiroshima)</p> <p>B.Ed. (Nairobi)</p>
<p>Prof. (Arch.) Bernard O. Moirongo</p> <p>Deputy Vice Chancellor (Finance)</p> <p>(Up to October 2020)</p> 	<p>Qualifications</p> <p>Ph.D. (Tu-Graz)</p> <p>M.A. (Nairobi),</p> <p>B.Arch.(Nairobi)</p>
<p>Prof. (Eng.) Bernard W. Ikua</p> <p>Deputy Vice Chancellor (Administration and Finance)</p> 	<p>Qualifications</p> <p>Ph.D. (Tottori)</p> <p>M.Sc. (Tottori)</p> <p>B.Sc. (Nairobi),</p>
<p>Prof. Robert Kinyua</p> <p>Deputy Vice Chancellor (AA)</p> 	<p>Qualifications</p> <p>Ph.D. (Osaka)</p> <p>M.Sc. (Nairobi)</p> <p>B.Sc. (Nairobi)</p>
<p>Prof. Mary Abukutsa, EBS</p> <p>Deputy Vice Chancellor (RPE)</p> 	<p>Qualifications</p> <p>Ph.D. (Nairobi),</p> <p>M.Sc. (Nairobi)</p> <p>B.Sc. (Germany)</p>

Dr. Rose Ndegwa
Ag. Registrar (Administration)



Qualifications
PhD (JKUAT),
MBA (Kenyatta),
B.A. (Kenyatta),

Dr. Patrick Mbindyo
Ag. Registrar (RPE)



Qualifications
Ph.D. (Witwatersrand)
M.Sc. (London School of Economics)
B.A. (Kenyatta)

Dr. Esther T. Muoria
Registrar (AA)



Qualifications
Ph.D. (JKUAT)
M.A., (Nairobi)
B.A. (Nairobi)

CPA Mary N. Ngugi
Ag. Finance Officer



Qualifications
MBA (Kenyatta)
B.Comm. (Kenyatta)
CPA (K), FA

Prof. Fridah Rimberia Wanzala,
Ag. Dean of Students



Qualifications
PhD (Kagoshima)
M. Sc. (Nairobi)
B.Sc. (Egerton)

Prof. Jackson K. Kwanza
Principal, JKUAT Karen Campus



Qualifications
Ph.D. (JKUAT)
M.Sc. (Kenyatta)
B.Ed.(Kenyatta)
EMBA (MUA)

Prof. (Eng.) Hiram Nderitu

Ag. Principal, CoETEC



Qualifications

Ph.D. (JKUAT)

M.Sc. (JKUAT)

B.Sc. (JKUAT),

Prof. David M. Mulati

Principal, College of Pure and Applied Science



Qualifications

Ph.D. (Kyoto)

M.Sc. (Kenyatta),

B.Ed. (Kenyatta)

Prof. Elegwa Mukulu

Principal, College of Human Resource Development



Qualifications

Ph.D. (Illinois)

M.A. (Michigan State)

B.A. (Nairobi)

Prof. Haroun N. K. Mengech

Principal, College of Health Sciences



Qualifications

MD (Linkoping)

MRC Psych. (UK)

MBChB (Nairobi),

DPM (Dundee), EBS

Prof David Mburu

Principal, College of Agriculture and Natural Resources



Qualifications

PhD Agric. Engineering (JKUAT)

MSc Agric. Engineering (Nairobi)

PGD Soil Conservation (Nairobi)

BSc (Nairobi)

Dr. Patrick Mburugu,

Ag. Chief Medical Officer



Qualifications

M.Med (Nairobi)

MBChB. (Nairobi)

Global Health Leadership Fellow (Nairobi)

Dr. Roselyne Mang'ira,

University Librarian



Qualifications

PhD (Moi)

M.Sc (Loughborough)

4. COUNCIL CHAIRMAN'S REPORT

I am pleased to present annual report and financial statements for the year ended 30th June 2021.

The year 2020 saw learning in almost all institutions of education grind to a halt as a result of the COVID 19 scourge. JKUAT, just like all other universities was closed for several months. Despite this, online classes were able to proceed. I wish to thank Management, Staff and Students for embracing this mode of teaching. I wish to convey my special gratitude to JICA and KENET for their support in enhancing internet connectivity across all our campuses. This ensured that our operations went on as planned while still adhering to the Ministry of Health COVID-19 containment measures.

The University has continued to register exponential growth in student enrollment. This has resulted in the need to refurbish and expand our teaching and research facilities. For this reason, together with our development partners and the Government of Kenya, the University has embarked on a number of infrastructural projects. Some of the projects include the JICA supported renovation of the learning and teaching facilities. The first phase of the renovations covering the Agricultural Main Building commenced in the financial year 2020/2021. Once completed the renovations will give the University the much needed facelift. Other ongoing projects include construction of the College of Engineering and Technology Building and the Main Administration Block. It is our humble appeal to the Government to increase the development funding to JKUAT so that these projects can be completed.

It is worth noting that the University continues to face acute financial constraints. This has necessitated among others, adoption of austerity measures to ensure that we remain afloat. In light of this, the University Council approved the reorganization of the University administrative structure. Consequently, the office of the division of Finance was wound up and functions moved to other divisions. Together with this, the School of Entrepreneurship, Procurement and Management was merged with the School of Business to form the School of Business and Entrepreneurship. Similarly, the School of Mathematical Sciences was merged with the School of Physical Sciences to form the School of Mathematical and Physical Sciences.

The University is keen on attracting and retaining qualified human resource as part of her strategy to maintain quality service delivery. To this end, the University continues to support staff training for studies both locally and internationally. Currently, 91 members of staff are undergoing training in different disciplines. Further, as a way of enhancing leadership and management skills, the University organized a three-day online training for all the Heads of Departments during the month of March 2021. The highlights of the training included human resource matters, corporate image, implementation of ISO 9001:2015 & ISO 14001: 2015, performance contracting, programme development and review as well as cost cutting initiatives among others.

The University places great emphasis on the fulfillment of her service delivery obligations as set out in the 2020/2021 performance contract. In regard to this, The University Council signed a performance contract with the Vice Chancellor. This has been cascaded down to all staff through their respective divisions. All members of staff are urged to redouble their efforts in ensuring that the set targets are realized.

JKUAT continues to pride herself in having strategic partnerships and collaborations with industry. This is key to institutional growth and sustainable development. During the year, the University entered into a partnership agreement with Bidco Africa, a key player in agribusiness and product development. Through the partnership, JKUAT students and faculty will greatly benefit from joint research ventures, capacity building, technology transfer as well as commercialization of innovations.

Additionally, the University has been selected as one of four institutions in Kenya, to partner with Nagasaki University, Japan, on a student's exchange programme dubbed: *Planetary Health Africa – Japan Strategic and Collaborative Education (PHASE)*. The initiative aimed at promoting ground breaking research in planetary health will establish a strategic inter-university network and serve as a bridge between Japan and Africa.

The role of research in institutions of higher learning and indeed in our country's development agenda cannot be overemphasized. It is on this premise that the University held two virtual conferences, namely the 15th JKUAT Scientific, Technological and Industrial

Conference and the Maritime Technology and Cooperation Centre (MTCC) Africa Energy Efficiency Conference and Exhibition. The Scientific Conference brought together 288 participants from 15 countries including Belgium, Finland, UK, Cameroon and Tanzania among others. The multi-disciplinary conference provided an opportunity for enhancing the University's research visibility and creating viable networks with other researchers, industry and policy makers.

On the other hand, the MTCC-Africa Conference brought together private and public stakeholders in the maritime and shipping industry from all over the world. The conference was geared at setting the pace towards tangible solutions in climate change mitigation in the shipping industry through the use of technology.

The University continues to pride herself in having a vibrant faculty as witnessed by the various COVID-19 innovations and prototypes showcased at our Innovations Prototyping and Integrated Centre (iPIC). Among the innovations was an intubation box developed by a team of medical personnel from the School of Medicine and engineers from the College of Engineering and Technology. The intubation box, once fully developed, tested and adopted will minimize the risk of infection of medical personnel. This will go a long way in mitigating the effects of COVID-19.

As part of her corporate social responsibility, the University continues to foster links with the neighbouring communities. During the year, the Department of Soil, Water and Environmental Engineering constructed a sanitation system at Gachororo Primary School in Juja. The system operates without water and does not have odour or vector problems. Additionally, the University working with the Kiambu County Government, has embarked on a training programme for farmers and agribusiness entrepreneurs in the county. So far, 280 entrepreneurs and farmers have been trained on entrepreneurship skills development, business resilience and innovations in food crop and dairy products value addition. Another cohort of 30 agribusiness entrepreneurs is scheduled to visit JKUAT for exposure on agribusiness value addition innovations.

Finally, on behalf of the University Council, I would like to thank the JKUAT Council Management team and all employees for their efforts, commitment and performance. I also

wish to express my sincere gratitude and appreciation to our stakeholders including the Government of Kenya, students, donors, partners and collaborators for the support in the implementation of the University's programmes and activities.



AMB. ENG. MAHBOUB MAALIM MOHAMMED

CHAIRMAN OF THE UNIVERSITY COUNCIL

5. VICE CHANCELLOR'S REPORT



I hereby present the Annual Report and Accounts for Jomo Kenyatta University of Agriculture and Technology (JKUAT) for the year ended 30th June 2021.

In the year 2020/2021, the University submitted a budget of Kshs.13.4 billion to the Ministry of Education for consideration and approval. The budget comprised of Recurrent Estimates of Kshs.6.2 billion from AIA and Development Estimates of Kshs.3.3 billion.

In the year under review, the University received Government grants amounting to Kshs. 2,853,118,981 which consisted of recurrent grant of Kshs. 2,830,812,236 and development grant refunds of Kshs. 22,306,745. The government grants however, were far below our budget submissions. The University on its part generated Kshs.2.817 billion which was below the targeted Appropriation In Aid of Kshs.3.3 billion.

The University once again re-affirmed its leadership in ICT when four of its students dominated the top three positions in the just ended Huawei global competition under the tutelage and mentorship of their lecturer, Mr. Phillip Oyier. Likewise, the men's roll-ball team won the 2020 Coaches Cup and our football team, the Panthers, which posted impressive results in its recent matches. We also wish to recognize the high-profile participation of the University Sports Director, Dr. Waweru Kamaku, as a center referee in the African Nations Football Championships held in Cameroon early in 2021.

The University has continued to sponsor staff for training, both locally and internationally, as a strategy for realizing greater productivity, attraction and retention. Currently, 91 members of staff are undertaking further studies in various disciplines. These include thematic areas of science, technology, engineering, mathematics and innovation in line with our core mandate.

Further, JKUAT is developing a Graduate Assistant Policy aimed at identifying students with outstanding academic performance so as to harness their professional potential.

The University management remains committed to supporting the healthy existence of staff and student unions. The Universities Academic Staff Union (UASU) and the Kenya Universities Staff Union (KUSU) held successful and peaceful elections earlier this year. It is hoped that the cordial working relationship between management and the unions will be maintained. Similarly, the University Management facilitated the review of Jomo Kenyatta University Students' Association (JKUSA) Constitution which was launched in March 2021. The new constitution incorporates the needs of special student groups, in line with recommendations of the Commission for University Education.

JKUAT has enhanced its online teaching platform through integration of the Learning Management System and the Big Blue Button web-conferencing software hosted by Kenya Education Network (KENET). The platform has made teaching, research project and thesis defense sessions through video conferencing more efficient. In the same way, JICA has assisted us in expanding WiFi coverage throughout the institution. Courtesy of these developments, telecommuting, that is, working from home and virtual meetings are now routine occurrences in the university. Also noteworthy in this respect are the MTCC Africa Energy Efficiency CONFEX co-hosted by JKUAT and Maritime Technology Cooperation Centre (MTCC) Africa, and the 15th JKUAT Scientific Conference, both of which were conducted virtually. Further, the University has initiated a 24-hour web-based counselling service to ensure continued mental well-being of our staff and students. I take this opportunity to appreciate the JKUAT fraternity for embracing these digital platforms that have enabled smooth continuity of operations. We also thank KENET and JICA for their contributions in improving the University ICT infrastructure.

As a leading research institution, JKUAT has continued to engage with partners in a bid to support the Government's efforts to mitigate effects of the pandemic. In line with this, an inter-collaborative JKUAT-led research team, coordinated by Dr. Wallace Karuguti, was awarded funding by the National Research Fund for a proposal titled *Evidence-based rehabilitation programme for controlling morbidity, enhancing immunity and physical function for people with severe COVID-19 in Kenya*. This proposal, one of the 13 approved

for funding out of 350 submissions, is aimed at establishing a standardized exercise-based cardio-respiratory rehabilitation programme for those infected.

Finally, I wish to acknowledge the supportive role played by the local community as evidenced by the various engagements through the Directorate of University Community Collaboration. I also wish to appreciate various security agencies including the Kenya Police Service under the Juja District Security Committee for enhancing security in the campus and its environs for our students.



PROF. VICTORIA WAMBUI NGUMI, Ph. D, EBS.

VICE CHANCELLOR

6. PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Status of strategy implementation

Jomo Kenyatta University of Agriculture and Technology has four strategic pillars and objectives within its Strategic Plan for the FY 2018/2019- 2022/2023.

These strategic pillars are as follows:

Pillar 1: Financial Planning, Budgeting and Management

Pillar 2: Financial Information System

Pillar 3: IGU Financing and Management

Pillar 4: Infrastructure Development and Management

The strategic pillars were broken down into twenty-four (24) strategic objectives which are linked to activities, results and/or outcomes. The objectives focus on improvements necessary for the University to create and deliver value to her customers and stakeholders. They are action oriented and give an outline of what the University will be doing to attain competitive advantage and succeed in discharging her mandate. Key Performance Indicators (KPI's) were identified for each of the objectives to enable the University monitor the implementation of this Plan. The University achieved its performance targets set for the FY 2020/2021 period for its strategic pillars, as indicated in the diagram below:

Pillar 1: Financial Planning, Budgeting and Management.

Strategic Objective: Optimizing financial resources in support of the academic and research plans while ensuring appropriate stewardship of the resources and maintaining a risk profile that is aligned to the Strategic Plan and Government development agenda.

Strategies	Activities	Key Performance indicators	Achievements
Undertaking a five-year financial planning, budgeting and forecasting in line with JKUAT Strategic Plan and government MTP III (2018-2022)	Annual financial planning, budgeting and forecasting plan	Approved financial, planning, budgeting and forecasting	Improved and needs based planning and budgeting cycle
Preparation of JKUAT Medium Term Expenditure Framework (MTEF) to assist in management & monitoring of expenditure	JKUAT MTEF III (2018-2022) prepared	Approved JKUAT MTEF III (2018-2022)	Efficient financial planning and management
Ensuring that JKUAT MTEF III is cascaded to all divisions, departments and campuses	Cascade to Divisional JKUAT MTEF III (2018-2022)	The Approved Divisional MTEF III (2018-2022)	Effective financial management in the departments
Ensuring that the budgets for all divisions, departments and campuses are aligned to Strategic Plan and resource mobilization strategy	Divisional budgets aligned with the strategic plan	Annual budgets approved	Improved financial projections and harmonized and improved planning budgeting focused
Coordinating internal and external auditing and ensuring proper implementation of the recommendations provided	Internal and external audits undertaken	Internal and external audit recommendations implemented	Proper control and management of finances
Reviewing and institutionalizing financial management standards and systems pertaining to budgeting, systems and controls, budgets analysis, budget processing and reporting	Financial systems and processes on budgeting, financial controls, budgets analysis and reporting reviewed	100% Compliant with financial management systems	Revised financial systems and processes and reports
Undertaking risk assessments, mitigation planning, implementation and progress monitoring Undertaking financial monitoring, evaluation and reporting	Financial risk assessment, mitigation systems and reporting institutionalized	Financial risk reduced per year	Financial risk mitigation
Reviewing and implementing the monitoring , evaluation and reporting systems in line with Strategic Plan	Financial monitoring, evaluation and reporting systems institutionalized	100% compliant to financial monitoring, evaluation and reporting	Financial monitoring, evaluation and reporting systems

Strategic Objective: Transforming FMIS to continually reduce redundancies, increase efficiency and expand capabilities for offering quality financial services to the students, stakeholders and staff.

Strategies	Activities	Key Performance Indicators	Achievements
Review and implement financial management information policies and procedures	Financial management information policies and procedures revised	100% compliance with FMIS policies and procedures	Improved and harmonized financial information systems
Review and institutionalize FMIS systems and processes at all levels in line with best practices to enhance efficiency and effectiveness in operations and service delivery	FMIS Institutionalized at all levels	Fully Integrated ERP	Efficient FMIS operations
Increase efficiency in the management of student services, human re- sources, payroll, financial and facility resources and information through enterprise software solutions	Enterprise software institutionalized at all levels	100% increase in efficiency	Increased ERP operational efficiency
Develop and implement operational query tools for date analysis and reporting to strengthen operation and guide decision- making	Operational query tools developed and implemented	Timely quarterly financial data analysis and reporting	Improved analysis and reporting
Develop a website through which staff may suggest new ideas for reducing cost, improving efficiency and generating new revenue and institutional problem solving	suggestion website on improvement of FMIS	Timely feedback on FMIS improvement	Reduced cost and improved efficiency
Conduct backup planning for all servers and FMIS hosted by university	Back up capacity Hosted	Operational back up for FMIS	Improved Back- up

Pillar 3: IGU Financing and Management

Strategic Objective: Enhancing innovative financing, management and sustainability of IGUs as business cost centres

Strategies	Activities	Key Performance Indicators	Achievements
Aligning IGU model with entrepreneurship model	IGU entrepreneurship model	Entrepreneurship model incorporated in all IGUs	Improved IGUs output
Establishing mechanisms for financing intellectual property, patenting and innovation	Strategies and systems for financing IPs and innovation	5% of research & innovation budget allocated towards IPs and innovation financing.	Increased income from patented innovations
Ensuring that the preparation of income generating projects is a mandatory requirement for performance and staff mobility at all levels	Entrepreneurial best practices for supporting IGUs	Entrepreneurship best practices incorporated in all IGUs	Profitable IGUs
Ensuring that IGU financing is linked to JKUAT MTEF and Resource Mobilization Strategy	IGU strategic plans and budgets	IGU Strategic Plan aligned with JKUAT MTEF	Effective financial management of IGUs

Pillar 4: Infrastructure Development and Management

Strategic Objective: Provide adequate, safe and secure space and facilities for the benefit of University stakeholders

Strategies	Activities	Key Performance Indicators	Outcome
Upgrade and expand existing physical facilities and infrastructure to provide secure working environment	Adequate physical facilities for secure working environment	20% upgrading and expanding physical facilities and infrastructure per year	Up graded physical facilities, and infrastructure
Partner with industry players to build standardized tuition blocks and recreation facilities	Customized tuition blocks and recreation facilities	Completed Tuition Blocks in Main Campus, Kenyatta Rd, Keiyan, Karen, Likuyani, Mombasa	Improved learning and teaching environment
Ensure clean, safe and adequate water supply	Clean, safe and adequate water supplied	Clean and safe water supplied as per standards- Water Act CAP 372, and Environmental Management and Co-ordination (Water Quality) Regulations, 2006	Enhanced safety and health of the university community
Increase parking areas and tarmac access road to SAJOREC	Parking area and tarmac roads access to SAJOREC	Access roads improved and parking spaces increased	Ease of movement and improved working environment
Commission new 3 boreholes, enhance water harvesting, storage and purification	Boreholes, water harvesting and storage facilities	New boreholes, water harvesting and storage facilities	Adequate water supply to the university
Build a boundary wall around the university Main campus and improve lighting to enhance security.	Build a boundary wall around the University Main campus and improve lighting to enhance security	Construct the Boundary wall, lighting, CCTV and Access Control	Secure environment for university community and properties

7. STATEMENT ON CORPORATE GOVERNANCE

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 maintains the highest standards of corporate governance, academic standards and ethics.

The Council attaches great importance to the need to conduct the activities and operations of the University with integrity, fairness and transparency.

The Cabinet Secretary to National Treasury and Principal Secretary Ministry of Education are represented. The Vice- Chancellor is the Secretary to Council.

Statement of Council Members' Responsibility

The University Council is ultimately responsible for;

- a) The mission and vision of the University;
- b) Promoting the aims and objectives of the University;
- c) Setting strategic directions for the University;
- d) The appointment and performance management of the Vice Chancellor;
- e) Oversight of management;
- f) Setting and monitoring broad budget and planning framework, ensuring that the University finances are sound, and taking major financial decisions;
- g) Monitoring University performance against strategic objectives;
- h) Setting and critically monitoring Council policy and risk management;
- i) Extending links and communication between the University and the wider Community;

Remuneration of University Council members

Council members are paid taxable sitting allowances as approved by the Chief of Staff and Head of the Public Service following guidelines from the State Corporations Advisory Committee. The Chairman is paid honoraria at a rate approved by the Government.

Transport expenses are reimbursed on travel for Council business at the prevailing AA rates. The members are also entitled to outpatient and inpatient medical cover and a personal accident cover as applicable.

University Council meetings

The meetings of the University Council are held at least once every quarter in a calendar year. In order to facilitate the smooth running of its affairs, the University Council establishes such committees with membership and with such terms of reference as it may deem fit. A calendar of University Council and its committees is prepared before the beginning of each financial year.

Council Committees

The following are the Council Committees

1. Executive Committee

The executive committee of council sets the agenda for the full council and attends to all urgent and emergency issues.

The roles of the Executive Committee are to:

- Develop and review Terms and Conditions of Service for the Vice Chancellor and Deputy Vice Chancellors, and
- Dispense with urgency matters that require immediate attention in the best interest of the University.

2. Finance Committee

The committee critically scrutinizes the budgets and other financial requirements before they are presented to the full council. It oversees the University's financial affairs on behalf of Council; develops strategies to guide the growth of the University and monitors its implementation;

3. Sealing Committee

The Committee was established to undertake the following functions;

- Review Charter and Statutes of the University from time to time;
- Review and recommend to Council all documents requiring authentication with the seal of the University;
- Review and recommend to the Council various corporate policies to assist in the overall management of the University;
- Receive and recommend to Council for approval qualified students to be conferred with degrees and awarded diplomas and certificates of the University that the Senate may refer to the Committee;
- Consider and make recommendations to the Council for the conferring of such titles as Emeritus Professor and Honorary degrees on candidates who meet the established criteria; and
- Receive, consider and recommend to Council any other matters concerning other forms of recognition which the Senate may refer to the Committee.

4. Building Committee

The Building Committee is responsible for the management of the University building projects including:

- The establishment of project planning groups
- The approval of plans and budgets for development expenditure
- The monitoring of progress in construction and liaison with architects, quantity surveyors, etc.
- General supervision of campus development including such issues as use of planning and location of buildings.

5. Human Resource Management Committee

This committee advises the University Council on all human resource matters including recruitment and staffing.

6. Audit Committee

JKUAT Council aspires to use the public resources at its disposal in an efficient and accountable manner. In line with the Treasury Circular No. 16/2005, an audit committee was established to provide independent advice and assurance on the University's strategy, performance and compliance to the different statutes. The committee is required to:-

- Review and report to the Council on the comprehensiveness, reliability and integrity of internal controls measures;
- Recommend to the Council quality assurance and standards needed to provide effective monitoring of processes; monitor and recommend to Council action in respect of the University's management of risks;
- Consider, review and recommend to the Council policies in respect to management and control systems on internal business processes, including accounting policies, anti-fraud and whistle-blowing;
- Consider and approve annual audit plans including any audit reviews that the Council may request from time to time;
- Consider and advise the University Council on matters relating to the security of the University, staff and students; and
- Review and advise the Council on all matters relating to the risk management framework and internal audit function of the University

The Council nominates the Chairman of each Council Committee.

The members of each committee are as shown below

a) Executive Committee

Appointed Members:	1. Amb. (Eng.) Mahboub Maalim Mohamed– Chair
	2. Dr. Salome Gichura
	3. Mr. Gabriel Longoiboni, EBS, CBS
	4. Mr. Thomas N. Mshindi
	5. Mrs. Winnie Omondi
	6. Mr. Joseph M. Gitonga
Principal Secretary	7. P. S, Ministry of Education
	8. C.S, National Treasury
Ex-officio Member	9. Vice-Chancellor

b) Finance Committee

Appointed Members:	1. Mr. Thomas N. Mshindi– Chair
	2. Dr. Salome Gichura
	3. Mr. Gabriel Longoiboni, EBS, CBS
Principal Secretary	4. P.S Ministry of Education
	5. C.S, National Treasury
Ex-officio Member	6. Vice-Chancellor

c) Building Committee

Membership:

Appointed Members:	1. Mr. Gabriel Longoiboni, EBS, CBS– Chair
	2. Mr. Joseph M. Gitonga
	3. Mr. Thomas N. Mshindi
Principal Secretary	4. P.S, Ministry of Education
	5. C.S, National Treasury
Ex-officio Member	6. Vice-Chancellor

d) Audit Committee

Membership:

Appointed	1. Mr. Joseph M. Gitonga – Chair
------------------	---

Members:	2. Mrs. Winnie Omondi
Principal Secretary	3. P.S, Ministry of Education
	4. C.S, National Treasury
Secretary	5. Chief Internal Auditor

e) Human Resource Management Committee

Membership:

Appointed Members:	1. Mrs. Winnie Omondi- Chair
	2. Dr. Salome Gichura,
Principal Secretary	3. P.S, Ministry of Education
	4. C.S, National Treasury
Ex-officio Member	5. Vice-Chancellor

f) Sealing Committee

Membership:

Appointed Members:	1. Amb. (Eng.) Mahboub Maalim Mohamed – Chair
	2. Mr. Joseph M. Gitonga
	3. Mr. Thomas N. Mshindi
Principal Secretary	4. P.S, Ministry of Education
	5. C.S, National Treasury
Ex-officio Member	6. Vice-Chancellor

Conflict of Interest, Code of Conduct & Ethics

JKUAT has fully adopted the Code of Ethics that is enshrined in the Mwongozo which is the Code of Governance for Government owned entities. The code of ethics entails among other things declaration of Conflict of Interest which must be embraced by both the Council and the employees of the organization. The University maintains a conflict of interest register which is availed in every meeting. This applies to all members of the University community, including members of the University Council academic, administrative and support staff and, where appropriate, Students Governing Council. The Council members are required to avoid conflict of interest and deal at arm's - length and with integrity in any matter that relates to JKUAT. The Council has put in place Anti-Corruption Policy to curb any form of corruption in the University.

Whistle Blowing Policy

JKUAT has a whistle blowing policy embedded in the anti-corruption policy which has a clause stating that Council shall ensure that person(s) making any corruption disclosures shall be protected against any reprisals or harmful action as a result of such disclosures. Therefore, all the information received by the Council and sources of such information shall be treated as highly confidential. If such information disclosing or hinting to such sources must be disclosed, it shall be with the consent of the person(s) who disclosed the information.

Risk Management

The Council is responsible for risk management and has an approved policy and procedure document for risk management. The Council conducts risk assessment on regular basis which informs the internal audit plan.

The University has an in-house Legal Officer and has appointed advocates and other consultants to advice on litigation risks.

The identification and management of risk is a continuous process linked to the achievement of the University's objectives. The University Council through its Risk and Audit Committee received regular reports during the year on internal controls and risks.

Compliance with Statutory Requirements

Despite the financial constrains experienced, the University strived to make timely remittance of statutory deductions including; National Hospital Insurance Fund, National Social Security Fund etc, in order to protect the welfare of its staff in retirement and hospital Insurance and comply with statutory requirements during the year under review. Some obligations were however in arrears as at the close of the financial year due to cash flow challenges.

8. MANAGEMENT DISCUSSION AND ANALYSIS

i) Operational Performance

JKUAT Wins Bid for Phase II of Digital Literacy Programme

Jomo Kenyatta University of Agriculture and Technology has entered into a framework contract with the government to supply laptops to public primary schools under the Digital Literacy Programme (DLP) for a period of three years. This follows the University's successful bid after an open tender for "Supply, Deliver, Installation, Testing and Commissioning of Goods and Services for the Digital Literacy Programme in Public Primary Schools in Kenya" that was floated on November 26, 2019. Unlike Phase I of the tender, the DLP Phase II entered between JKUAT and the ICT Authority on behalf of the Government will be discharged based on orders placed as, and when required, based on the availability of funds.

Following the successful bid, the ICT Authority notified JKUAT of the approval of the tender proposal for Lot 2, which comprises of 21 counties. These are; Isiolo, Marsabit, Samburu, Garissa, Kirinyaga, Laikipia, Tharaka – Nithi, Wajir, Nyeri, Embu, Nyandarua, Mandera, Nairobi City, Baringo, Murang'a, Kiambu, Kericho, Meru, Nakuru, Machakos and Kajiado.

The signing ceremony was held at the Authority's headquarters in Nairobi between the ICT Authority's Chief Executive Officer, Dr. Katherine Getao and JKUAT Vice Chancellor Prof Victoria Wambui Ngumi. Speaking at the event, the Vice Chancellor thanked the government for once again expressing unreserved vote of confidence and settling on JKUAT as the preferred technology partner.



Prof. Ngumi (second left) exchanges documents with Dr. Getao after the signing. Witnessing the same is Prof. Kwanza (left), and ICT Authority's Mr. Rono

In 2016, JKUAT won the first phase of the Digital Literacy Programme, which consequently saw the University successfully supply, install and commission the digital learning solution in 21 counties. The University also trained over 4,000 primary school teachers on the implementation of DLP, and runs a call center solely dedicated to supporting the teachers on any challenges they experience with the solution.

Researchers Project on Better Urban Food Systems amongst Top Globally

A project created by three Jomo Kenyatta University of Agriculture and Technology (JKUAT) researchers that envisions better urban food systems by the year 2050, has been selected amongst the top in the world.

The project which is now slated for the finals to be held next week has already been featured in the first blog by the Rockefeller Foundation in a series counting down to the announcement of the Food System Vision Prize (FSVP) finalists, entitled *Cities of the Future: Envisioning Better Urban Food Systems in 2050*.

The researchers behind the project, *Nairobi Food System Vision 2050 for Improved Nutrition and Better Health in Kenya*, are Prof. Daniel Ndaka Sila (Lead Researcher), Dr. Robert Mbeche, and Dr. Josiah Ateka, all from the University's College of Agriculture and Natural Resources (COANRE). The project focuses on sustainable food system for Nairobi based on smart production, artificial intelligence interface for personalized nutrition and health.



Prof. Sila

Dr. Ateka

Dr. Mbeche

Matthew Ridenour from the Food System Vision Refinement Team, Rockefeller Food System Vision Prize, congratulated the team of researchers from JKUAT for the excellent submission.

The Rockefeller Foundation created the Food System Vision Prize, challenging communities around the world to describe an ideal vision for their local food system where more than 1,300 teams – comprised of over 4,000 global NGOs, non – profits, research institutions,

farmer – based organizations, restaurants, universities, private companies and government agencies – co-created and submitted their visions for what a positive future food system that nourishes all people and regenerates the environment could look like.

Guided by a how-to manual from The Rockefeller Foundation, teams developed visions that addressed six key themes: environment, diets, economics, culture, technology, and policy. Critically, the visions had to employ systems thinking; illustrate their transformative potential; and be inspiring, feasible, community-informed, and community-created.

Of the 76 extraordinary visions selected as Semi-Finalists, half focused on urban areas. The Rockefeller Foundation said the decision was not surprising, given that more than half of all humans already live in urban areas, and by 2050 forecasts say two-thirds of the world’s population will be urbanized.

Ruguru Kimani Wins Youth of the Year Health Services Award



The excited Joan Ruguru couldn't hide her joy after bagging the Excellence Award in the Health Services Category

Bachelor of Medicine and Bachelor of Surgery (MChB) student at Jomo Kenyatta University of Agriculture and Technology has won the *Top35Under35Youth of the Year Health Services Category Award*.

Joan Ruguru Kimani, an articulate fifth year medical student in the School of Medicine, has won the *Top35Under35Youth of the Year Award* in the Health Category for her compelling

phenomenal youth engagement accomplishments, particularly her exquisite exposition of child health and parenting issues.

The *Top 35 Under 35 Awards & Expo* is a Youth Agenda's annual initiative focused on three main program areas of Youth Engagement in Leadership and Governance, Youth Economic Empowerment, and Gender Development and Advocacy.

Besides clinching the Health Category Award, Kimani, whose future dream is to "hold a position at the World Health Organization focusing on improving the lives of children" and ensure her passion in Child health is achieved, also bagged a one-year leadership program to mentor and inspire other youth, as a way of harnessing and nurturing them through informed, innovative and value-driven approaches for personal, community and national development.

The awards are a culmination of weeklong activities and campaigns proceeding the International Youth Day, marked on August 12. The day, celebrated since 2000, is recognized by the United Nations.

Kimani believes her meticulous writing skills were instrumental in her nomination as well as handling a technical niche of parenting and child healthcare, without the real practical experience of being a parent has been viewed as an outstanding achievement by many.

The competition targets participants under the age of 35, with compelling ideas in the areas of youth leadership, governance, economic empowerment and gender development.

JKUAT Tops Universities in PSC Values Compliance Performance

A recent survey by the Public Service Commission on the Status of the Public Service Compliance with the Values and Principles in Articles 10 and 232 of the Kenya Constitution for the Year 2018/2019 saw Jomo Kenyatta University of Agriculture and Technology (JKUAT) listed amongst top performers amongst Government Institutions.

According to the Evaluation Report prepared pursuant to Article 234(2) (h) of the Constitution released in December 2019, JKUAT had the highest overall Compliance Index rating of 61.3% among public universities, with Chuka University coming second at 57.2%.

Nationally, JKUAT was placed at position 25, while Chuka University was at position 33 amongst all government institutions, in the Compliance Index category. The Survey targeted 298 government institutions comprising 34 Public Universities. However, only 32 universities participated in the survey.

The survey was divided into four categories namely; Constitutional Commissions and Independent Offices, Ministries and State Departments, State Corporations and Semi-Autonomous Government Agencies (SAGAs), Public Universities, Statutory Commissions and Authorities.

The Evaluation Report on the Status of the Public Service Compliance with the Values and Principles comes against the backdrop of the Commission’s recent launch of a new and transformational Strategic Plan for the period 2019-2024.



The PSC Report 2018/2019

The report (left) was published in fulfillment of the Constitutional mandate provided in Articles 234 (2)(c) and (h) which requires the Commission to promote the values and principles mentioned in Articles 10 and 232 throughout the public service, evaluate and report to the President and Parliament on the extent to which the said values and principles are complied with in the public service.

The report captures findings from a survey of 281 public institutions out of 298 that were targeted for evaluation across the public sector. The evaluation focused on how the public institutions mainstreamed values and principles of governance in seven thematic areas: service delivery improvement and transformation; ensuring high standards of professional ethics in the public service; good governance, transparency and accountability; performance management; equitable allocation of opportunities and resources; public participation in policy making; efficiency, effectiveness and economic use of resources.

JKUAT Dominates at the 2020 Huawei Seeds for the Future Programme



A past cohort of Huawei Seeds for the Future program in session

Jomo Kenyatta University of Agriculture and Technology (JKUAT) students have formed a third of the 60 students who have been competitively accepted into the prestigious *Huawei Seeds of the Future Programme*, in its unique 2020 Edition.

The Seeds for the Future programme, Huawei's flagship global Corporate Social Responsibility (CSR) programme was launched in Kenya in 2014 to develop local ICT talent, enhance knowledge sharing, and improve understanding of interest in the ICT industry.

While speaking at the virtual launch of the one-week programme, JKUAT Vice Chancellor Prof. Victoria Wambui Ngumi attributed the high representation of JKUAT students in the programme to the commitment of the institution to quality training of ICT and STEM (science, technology, engineering and math) courses. She also underscored the significance of the University having strategic industry partners, Huawei being one of them, in ensuring students are holistically trained and prepared for the corporate world.

The University signed a Memorandum of Understanding (MoU) with Huawei in September 2018 to become a Huawei ICT Academy, and renewed it in May 2020 to further extend the engagement. The continued partnership has seen students in ICT and STEM courses participate in various Huawei programmes and events, with over 1000 registering for the Huawei Global ICT Skills Competition in 2020.

Themed '*Let's Sow the Seeds of Hope Together*', this will be the first time the Huawei Seeds for the Future programme will be held virtually due to COVID-19, with the participating students set to learn about the latest technology such as 5G, Cloud Computing and Artificial Intelligence as well as leadership skills and Chinese culture.

The opening ceremony was also addressed by the Cabinet Secretary in the Ministry of ICT, Innovation and Youth Affairs Mr. Joe Mucheru, the Ambassador of China to Kenya, Mr. Zhou Ping Jian, and the CEO of Huawei Kenya, Mr. Will Meng.

Pharmacy Students Make Presentations at PSK Conference

Two final year students pursuing Bachelor of Pharmacy degree at Jomo Kenyatta University of Agriculture and Technology (JKUAT) were selected by Pharmaceutical Society of Kenya (PSK) to present their outstanding final year projects during the 40th Annual PSK Scientific Conference that was held virtually, October 13 – 16, 2020.

Joy Mchungaji shared the findings of her study on the evaluation of pain management among patients who have undergone surgical operation at the Thika Level 5 hospital, while Veronica Njambi's presentation focused on the need to make blood transfusion process safer among patients at the same hospital. Ms. Mchungaji was thrilled to interact with other pharmaceutical professionals and practitioners at the conference. She said, networking with other professionals will improve her knowledge of the job market. "I also got to hear from colleagues who are ahead professionally and shared insights on the areas to tap into in order

to keep abreast with developments in the pharmaceutical sector as well as navigating the current global job market,” said Ms. Mchungaji. Ms. Mchungaji added that she aspires to venture more into clinical research that will impact decisions and transform the general patient care in regard to management of various clinical conditions.



Ms. Njambi



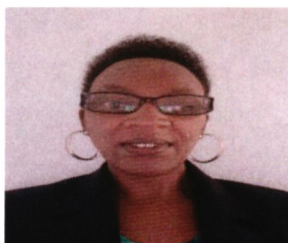
Ms. Mchungaji

Ms. Njambi expressed her desire to continue delving in research, acknowledging that the conference was a platform for sharing ideas and solving problems. “Participating in the PSK conference was a great milestone for me. It gave me a lot of exposure and confidence in presenting research findings. I am also more motivated to do further research as a pharmacist with the aim of improving healthcare through identifying challenges and finding solutions, but my ultimate goal is to do further research on our healthcare systems,” said. Ms. Njambi.

While congratulating the students for making presentations in a premier conference, Dr. Godfrey Mayoka, who is their academic supervisor urged other students to emulate their hard work and remain proactive in research.

The conference brought together pharmacists drawn from academia, research, entrepreneurship, hospitals and the industry.

JKUAT Accredited to Offer KASNEB Programmes



Dr. Nasieku

Kenya Accountants and Secretaries National Examinations Board (KASNEB) has granted Jomo Kenyatta University of Agriculture and Technology (JKUAT) accreditation to offer its professional courses at the Centre of Professional Studies, domiciled in the Department of Economics, Accounting and Finance under the University's School of Business.

Following a successful accreditation assessment conducted on October 23, 2020, JKUAT can now offer professional courses in Certified Public Accountant (CPA Sec 1-6) and Certified Investment and Financial Analysts (CIFA Sec 1-6), Certified Secretaries (CS Sec 1-6) and Accounting Technicians Diploma (ATD).

The Center of Professional Studies in collaboration with the industry compliments the University strategic goal *'To establish and institutionalize entrepreneurship and internalization culture by developing and exchanging knowledge through collaboration with industry'*.

The Chairperson, Centre of Professional Studies, Department of Economics Accounting and Finance, CPA, Dr. Mereipei Nasieku, said, plans are currently underway to introduce Certified Procurement and Supply Professional and Association of Chartered Certified Accountants (ACCA) programmes.

She explained how aspiring students will benefit taking the courses specifically at JKUAT.



School of Business, KASNEB, KISM, HRMPEB and ACCA staff during a professional courses sensitization forum for the students conducted in the past at JKUAT.

“Benefits of doing your professional course at JKUAT Main Campus – Center of Professional Studies include: JKUAT is now a KASNEB accredited center, students wishing to undertake the professional programmes get exemptions based on their degree programme and level of completion. We have also aligned the centre's timetable with university programmes and therefore, the examination timetables do not clash at any point. We also have experienced and skilled lecturers and a conducive learning environment, among others,” said, Dr. Nasieku.

Cracking the Nut: JKUAT Unveils New Technologies to Boost Coconut Value Chains

The quest to upscale processing and production of quality coconut-based value added products by small and medium size enterprises (SMEs) at the Coast has received a major boost from Jomo Kenyatta University of Agriculture and Technology (JKUAT) researchers following the development of low cost gender-sensitive technologies.

The simple to operate technological innovations – coconut dehusker, charcoal briquetting machine and a stirrer, were developed and fabricated by Manufacturing Research Chair's Tooling and Machineries stream to strengthen the Coconut value chains in Kenya.

Dr. Florence Kaibi, Director of Nuts and Oil Crops Directorate (NOCD), acknowledged JKUAT researchers for developing the technologies – three (3) Dehusking machines and a Briquetting machine – to benefit four SMEs, namely; Lola Rako and Jophina women groups based in Kwale and Mombasa counties respectively, as well as Cocovita Limited and Msambweni Coconut Producers in Kilifi and Kwale.



Prof. Ikua (left) tries to dehusk using a crude equipment, while (right), a member of Msambweni Coconut Producers performs the same task using the new dehusker.

Speaking before handing over the technologies to the SMEs on October 26 – 27, 2020, Dr. Kaibi, termed it “a key milestone in coconut value addition. The technologies will enable SMEs to increase value addition. Up to date, processors utilize only 25% of the total available coconuts, leaving the country with an excess supply of an estimated 100 million pieces.”

She stated that “the coconut sub-sector supports more than 150,000 households and has the potential of contributing slightly over Ksh 25 billion annually to the country’s GDP.” She noted that “There are about 10 million coconut trees in the country which yield about 300 million pieces out of which, 80 million are used for processing into coconut oils, coconut milk and desiccated coconuts.”

However, due to inherent challenges, the exploited value of the sub-sector currently stands at a mere Ksh 13 billion, translating into only about 52% of the potential GDP value of the Ksh 25 billion, Dr. Kaibi, said.



Left to Right: Mr. Myega, Ms. Langat, Dr. Kaibi watch as Prof. Ikua assists a member of Msambweni Coconut Producers to dehusk using the new technology.

Factors that have contributed to the low sub-sector GDP value include; low coconut tree population, high number of old and senile trees, pests and diseases, low productivity due to lack of improved varieties, low level of value addition, poor marketing of coconuts and coconut products and limited research on the crop.

“Although no breakthrough has been achieved so far in terms of development of improved coconut variety for successful transfer and adoption by farmers,” the Director was optimistic of better prospects, pointing out current research initiatives by JKUAT researchers led by Prof. Aggrey Nyende at the Institute of Biotechnology Research.

She announced that “Last year, over 2,500 India-sourced coconut hybrid seedlings were distributed to farmers, noting it will provide local hybrid material for seed multiplication in the future.



Dr. (Eng) Ndiritu explains how the charcoal briquetting machine will help members of Jophina Women Group to exploit the coconut resource.

The Manufacturing Research Chair, Prof. (Eng) Bernard Ikua, said, the project's main emphasis is "to develop innovations targeting diverse issues within the coconut value chains such as Food and Beverages, Energy and Biomass, Textile and Fibers, Cosmetics and Beauty Products, Tooling and Machineries to support manufacturing of products as well as Social and Economics."

Prof. Ikua, who is also the Deputy Vice Chancellor in charge of Administration, further revealed that a Decorticating machine for fibre production is currently being fine-tuned before piloting, and asked NOCD to help in identifying which SMEs required which equipment.

The beneficiary SMEs expressed their gratitude, noting, the technologies will boost their capacity to tap the coconut resource to create wealth and improve livelihoods:

Lola Rako, a women group of 20 members processing natural virgin coconut oil, had, last year, cited poor equipment for coconut dehusking as their biggest challenge in upscaling virgin oil production.

JKUAT is spearheading a multi-disciplinary research team implementing the second national University Research Chair programme on "*Technological Innovations for Quality and Competitiveness in Manufacturing of Coconut Value Chains*," supported by the National Commission for Science, Technology and Innovation (NACOSTI) and the Canadian Government.

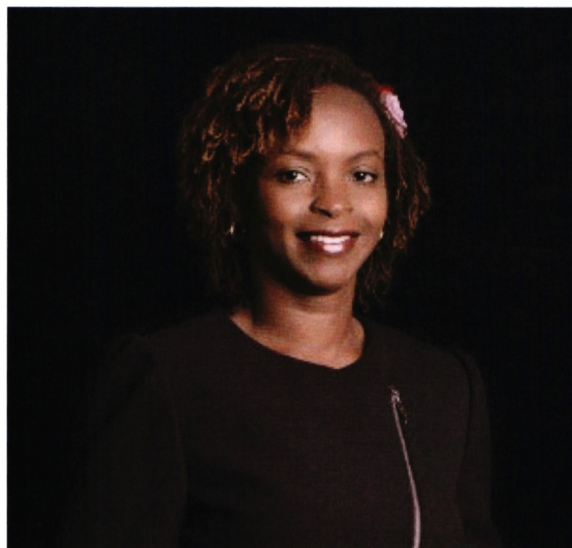
Dr. Ngugi Bags Science Leadership Programme

Dr. Caroline Ngugi, Chairperson, Department of Medical Microbiology, in the College of Health Sciences, JKUAT has been selected as a fellow of the prestigious Africa Science Leadership Programme (ASLP). She was picked amongst the 25 successful fellows from a pool of 1300 applicants within the continent.

ASLP is an initiative of the University of Pretoria and the Global Young Academy, with the support of the Robert Bosch Stiftung. The initiative aims to grow mid-career African academics in the areas of thought leadership, team management and research development.

The programme enables the fellows to contribute to the development of a new paradigm for science in Africa premised on solving the complex issues facing the continent and the global community. Dr. Ngugi believes the programme will augment her ability to translate research strategy and objectives into actionable plans thus delivering results beyond expectation. “I am confident that the programme will improve my leadership and research capabilities, empower

me to inspire my colleagues to enhance value creation and achieve outstanding results in my academic and career endeavours,” said Dr. Ngugi.



The leadership programme also aims to identify early to mid-career academics who have demonstrated leadership potential and an interest in developing key leadership skills. It further supports them to apply the acquired skills to projects that are relevant to the academic development on the continent and its impact on society.

Dr Caroline Ngugi

Other objectives include; creating a network of academic leaders on the continent, spanning not only across countries, but also across disciplinary boundaries, as well as advancing a curriculum for academic leadership development which can be utilized in other institutions in Africa and beyond.

Towards strengthening food fortification in Kenya



Prof. Sila takes the EU delegation through the food fortification lab

Since its inception, April 2017, the Food Fortification project, implemented by JKUAT and the Ministry of Health with the support of the European Union (EU) has been at the forefront in strengthening the Kenya government initiatives to fortify maize flour. This comes in the backdrop where the government has been urged to fast track fortification of maize flour in the country to save vulnerable groups from malnutrition.

According to the Project Manager, Prof. Daniel Sila, the Project, titled *Strengthening the Kenya National Food Fortification Programme*, is aimed at improving the health and nutritional status of poor and vulnerable groups' and it is anticipated that food fortification will become part of the routine milling process for all maize millers in Kenya.

While paying a courtesy call on the JKUAT Vice Chancellor, Prof. Victoria Wambui Ngumi, December 10, 2020, the EU Delegation to Kenya Head of Section, Agriculture, Job Creation and Resilience, Ms. Myra Bernardi, said she was impressed by the progress so far made by the project and the collaborative nature of stakeholders under the project.

"I am glad to see that the project is working with the government, food fortification policymakers, industry players and millers in a bid to build their capacity on the importance of food fortification with relation to nutrition," said Ms. Bernardi.

She lauded the project for involving post-graduate students saying it was a good catalyst in improving the health outcomes across the country.

Prof. Ngumi appreciated the EU for the support they have given the project and encouraged those involved to come up with tangible research outputs and innovations that can be scaled down to the community.

According to the Vice Chancellor, the outputs of the project should not only improve the nutritional and health status of the country but also the economic status of millers and farmers.



From right: Prof. Sila, Prof. Ngumi, Amb. Maalim, Ms. Bernardi and Mr. Katembu pose for a picture after the meeting

JKUAT Chairman of Council, Amb. (Eng.) Mahboub M. Maalim who was in the meeting during the courtesy call, lauded the efforts of the European Union saying they were the best partners to have especially when it comes to advancing the research and innovation agenda of the University.

Prof. Sila said the project has developed a training manual for millers across the country and are in the process of developing one for public health officers in counties and entry points to build their capacity on regulatory monitoring of food fortification.

Ms. Bernardi was accompanied by her EU Delegation to Kenya, Programme Manager, Mr. Titus Katembu.

JKUAT Delivers on Edible Insects Regulations



Dr. Kinyuru makes a presentation on edible insects during a previous event held at JKUAT

Jomo Kenyatta University of Agriculture and Technology (JKUAT) played a leading role in the development of the now gazetted standards to regulate the production, handling and processing of insects for food and feed in Kenya.

The Kenya Bureau of Standards who gazetted the notice, tasked JKUAT with providing technical expertise through the ENTO-ECONOMY project funded by LEAP-AGRI consortium.

The project is led by Dr. John Kinyuru, who is the Principal Investigator and Director of Research at JKUAT. He was assisted by Dr. Robert Mbeche (Co-Principal Investigator), a lecturer in the Department of Agriculture, Resources and Economics.

The three standards which were published in the Kenya Gazette Vol. CXXII-No.215 on December 4, 2020 included: KS 2921:2020 Kenya Standard – Production and handling of insects for food and feed – Code of practice, KS 2922-1:2020 Kenya Standard Edible Insects Specification Part 1: Edible insects' products, and KS 2922-2:2020 Kenya Standard Edible Insects Specification – Part 2: Products containing edible insects.

Dr. Kinyuru said these new standards are an important milestone in supporting individuals and industry players interested in edible insects. He added that “insect harvesters, farmers and processing industries can now get accreditation and their products will be issued with a Kenya Bureau of Standards certificates to enable them market and sell them globally.”

He lauded Kenya for being the first country in Africa to achieve this feat saying, the bar has been set for benchmarking by other African countries. He added that insect rearing is becoming a lucrative business venture and the “worldwide market for edible insects which was worth approximately \$112m in 2019, is projected to reach more than \$1.5bn by 2026.”

AU Commissioner Lauds JKUAT For Supporting PAUSTI



The African Union delegation and the JKUAT team during the meeting at the Vice Chancellor's office

Her Excellency, Commissioner for Human Resources, Science and Technology at African Union Commission, Prof. Sarah Anyang' Agbor has appreciated the support Jomo Kenyatta University of Agriculture and Technology (JKUAT) has continued to give the African Union Commission (AUC), since the establishment of the Pan African University Institute for Basic Sciences, Technology and Innovation (PAUSTI) in Kenya.

The Commissioner conveyed a special good will message from the Chairperson, African Union, H.E Moussa Faki Mahamat, to JKUAT community when she paid a courtesy call on the Vice Chancellor, Prof. Victoria Wambui Ngumi on Wednesday, December 17, 2020, on her visit to Kenya to officiate at the PAUSTI graduation ceremony.

The Commissioner noted that PAUSTI is one of the institutions in the PAU system where they have not experienced any issues and African Union attributed that to the “existing mutual collaboration and good working relationship between the JKUAT leadership and PAUSTI.”

She reiterated the significance of Agenda 2063 noting the future is in Science, Technology and Innovation. “There is no way we can achieve the transformation of Africa without tangible investment in STI and R&D,” she noted.

Prof. Agbor was pleased to see what she described as “education and training that is functional and responsive to the needs of the people” after the vice chancellor informed her that JKUAT produces its own yoghurt in various flavors, juices and several innovative food products which Prof. Agbor observed, have greater impact to society.



African Union delegation and the JKUAT hosts after the courtesy call

Prof. Agbor noted that the innovative products brought out the institution’s entrepreneurial strength through the training offered to students.

The Commissioner appealed to the government to invest in universities as JKUAT, whose tangible output is evident and advised policy makers and investors to promote the sector through resources.

She appreciated JKUAT management for seconding a number of teaching and non-teaching staff who have been very supportive of programmes and activities at PAUSTI.

Impressed by the environment and ambience around JKUAT Main Campus where PAUSTI is domiciled, Prof. Agbor said, “Since I started coming here, I always find JKUAT is green,” she told the Vice Chancellor who was accompanied by the Chair of Council, Amb. (Eng.) Mahboub Maalim Mohamed and Deputy Vice Chancellors; Prof. Benard Ikua (Administration) and Prof. Robert Kinyua (Academic Affairs).

The Vice Chancellor thanked the AUC and Pan African University team from for visiting JKUAT and welcomed the existing partnership and collaboration with African Union through PAUSTI.



PAUSTI, based at JKUAT Main Campus, in Kenya.

The AU Commissioner was accompanied by the Pan African University Rector, Prof. Belay Kassa, Director of Human Resources, Science and Technology at AU Commission, Dr. Mahama Ouedraogo, PAUSTI Director, Prof. Gabriel Magoma as well as the Director of Pan African University Institute for Governance, Humanities and Social Sciences in Cameroon, Prof Elizabeth Abenga.

Roll Ball Team Clinches Inaugural Coaches Cup

The Jomo Kenyatta University of Agriculture and Technology (JKUAT) men's Roll ball team are the winners of the Coaches Cup (2020) after beating Glory Outreach Assembly (GOA) in a pulsating match that ended in a 6-3 scoreline. The two-day tournament held at Kaloleni, Nairobi County, saw JKUAT finish the tournament with an unbeaten record with the ladies team putting up a spirited fight. They however lost at the semifinals.

According to the men's team Captain, Choti Joshua, their unbeaten record was due to their hard work and commitment. "We have been training hard during practice and our commitment has eventually paid off," Choti asserted.

JKUAT who are also the current defending national league champions, Choti added, has produced some good players like Anthony Obudho, who featured in the Kenyan National Team that represented Kenya at the World Cup held in India in 2015. The tournament also saw JKUAT produce the Best Player, Judith Rop and Top Scorer, Boniface Ndura in the ladies' and men's teams, respectively.

The JKUAT team is gearing up to fiercely defend the Coaches Cup come this year's tournament.



JKUAT Roll Ball Team with the National League Title

Roll ball is a game played between two teams; each team consists of five players, along with a goaltender (goalkeeper), employing unique combinations of roller skates, basketball, handball and throw ball techniques, with the ball held in one hand or both hands while passing to another player, whilst repeatedly bouncing it on the ground. The game was invented by Pune based Raju Dabhade in 2003, India.

At JKUAT, the game was first introduced in 2014 but it was until 2017 that the first team was formed.

JKUAT and Bidco Africa Ink Strategic Partnership



Bidco Africa Group Director, Mr. Diaz (Left), and JKUAT VC, Prof. Ngumi sign a collaboration MoU at JKUAT Main Campus, Juja.

Bidco Africa and the Jomo Kenyatta University of Agriculture and Technology (JKUAT) have entered into a partnership agreement that will see the two organizations collaborate on strategic fronts including agricultural research, innovation, technology transfer, entrepreneurship and the general improvement of agriculture and food security in the country.

Speaking on Monday, 25th January, 2021, during the signing of the Memorandum of Understanding (MoU) between the two organizations, JKUAT Vice Chancellor, Prof. Victoria Wambui Ngumi, underpinned the invaluable significance of the partnership, reaffirming her belief that universities should not just be ivory towers, but rather, develop a close synergy with industry players and communities in order to achieve sustainable development and progress.

“The role of academia-industry linkage in promoting an innovation ecosystem that can spur socio-economic development cannot be gainsaid. Through this partnership, JKUAT and Bidco Africa have an opportunity to enhance the role of industry-academia in safeguarding livelihoods and growing the economy,” she said.

Prof. Ngumi further expressed her confidence that through the partnership with Bidco, a key player in agribusiness and product development, JKUAT researchers, innovators, students, and faculty will greatly benefit, through training and attachment, joint research ventures, exchange and dissemination of information, capacity building, innovations, technology development and technology transfer, commercialization and marketing of products and services.



Mr. Diaz and Prof. Ngumi exchange documents after the signing of MoU

A report by the Federation of Kenya Employers (FKE) launched in 2018 on Skills Mismatch estimated that about 66 percent of the university graduates are not prepared for work and that potential employers are shifting to look for dynamic skills in the graduates they onboard.

While affirming that JKUAT students are holistically trained and industry-ready, the Vice Chancellor expressed confidence that the Bidco-JKUAT partnership, will significantly benefit students not just in regards to more practical training and their entry into the corporate world, but also boost their entrepreneurial mindset towards self-employment.

On his part, Bidco Africa Group Director, Chris Diaz, lauded the partnership with the University as a timely move, coming at a time when food security is a critical issue not just for the country but the entire region, and at a time when Kenya's unemployment rate is at a high of about 9.3 percent, with approximately 55 percent of the youth unemployed.

“Through this partnership, we shall witness more development in the agricultural sector as we tap into the research and innovation strength of the University to improve what Bidco is doing in terms of mechanization, automation of agriculture, and even the use of robotics,” Mr Diaz said.

“With such a collaboration featuring a University which is a leader in agricultural training and technology transfer, and the over 35,000 farmers we work with, I believe we will reaffirm our belief that Kenya has the potential to feed itself and still have enough to export to the rest of the world,” he added.



Mr. Diaz and Prof. Ngumi flanked by Bidco and JKUAT teams after the signing of MoU.

Under the partnership, Bidco, which is one of the leading manufacturers in East Africa, will provide research platforms, provide linkages and point out opportunities available in the private sector for capacity building and technology development and transfer.

On the other hand, JKUAT will tap into her innovation and research expertise to offer guidance to Bidco Africa, as it seeks to expand some of its flagship initiatives in terms of agricultural research, adoption of new technologies, food fortification, and their work with Soya and Sunflower farmers across the region.

With Bidco boasting robust entrepreneurship programmes and women leadership initiatives, JKUAT students and graduates are also set to benefit from the collaboration through internship opportunities, graduate trainee programmes and leadership opportunities.

The MoU signing ceremony was also graced by the DVC Academic Affairs Prof. Robert Kinyua, DVC Administration Prof. Bernard Ikuu, DVC Research, Production and Extension, Prof. Mary Abukutsa, among others.

Students with Disabilities Sensitized On Employability



Dr. Wanzala gives her remarks during the sensitization meeting.

The Dean of Students office convened a meeting to sensitize students particularly those living with disabilities on employability programme that seeks to equip them with requisite skills for an effective shift from the classroom to the job market.

Speaking on the objective of the programme, Light of the World Programme Officer, Jane Waithera said, the programme focuses on empowering students with disabilities with skills, necessary in ensuring they acquire confidence and employability skills, crucial for soft landing into the job market. “This programme will equip students with disabilities with soft skills essential in improving their confidence that will make them employable and attractive to the employer,” she said. She underscored the need for awareness building amongst students and faculty on disability through identification of ambassadors to ensure inclusivity of students with disability within campus.

Programme Coordinator, The African Centre for Women, Information and Communications Technology (ACWICT), Mr. George Makori commended the programme, which he said, is a step forward for students seeking employment, strategically positioning themselves to be handpicked by prospective employers. As the adage goes, “The road to progress is always under construction,” Mr. Mokari said, adding, students who will be inducted into the programme will acquire soft skills that will complement hard skills learnt while ensuring the University churns out holistic students for the ever evolving job market. “The programme will shape you to align with the current employers’ demands and expectations thus ensuring you are better placed and fully equipped for the job market,” Mr. Makori observed.



Ms. Waithera makes her presentation.

Speaking on the impact of the programme, Dean of Student, Dr. Fredah Wanzala, said the programme would nurture students holistically, arming them with the requisite occupational skills crucial in endearing them to potential employers. “The programme will furnish the students with expertise that will be essential in ensuring they are job creators and not job seekers,” Dr. Wanzala declared.

JKUSA Academic Secretary, William Onkoba hailed the programme for its envisaged benefits to students with disabilities including equipping them with leadership skills as well as professional information to help them carve a niche in the workplace. “The initiative will change the perspective of employers towards people living with disability, boost their chances of securing jobs whilst enhancing mainstreaming and inclusivity in the job environment,” he stated.

The employability programme, a one year pilot, is a Standard Chartered Bank initiative that will see JKUAT collaborate with ACWICT as the training partner, while Light for the World as the consultant on disability issues.

The programme was conducted virtually due to prevailing Covid-19 situation. Priority was given to those seeking field attachments. The programme entailed training on soft skills, internship and job shadowing.

JKUAT Council Cascades 2020/2021 Performance Contracts



Amb. Maalim (second from left) and Dr. Gichura sign the PC with Prof. Ngumi (right), guided by Legal Officer, Mr. Wokabi (standing).

The Management of Jomo Kenyatta University of Agriculture and Technology has taken the lead in the implementation of the university's performance contracting targets for the year 2020/2021 contract cycle by signing contract with the University Council.

This signing of the performance contracts ceremony was presided over by the Chairman of Council, Amb. Mahboub Maalim Mohamed, who signed performance contract on behalf of the University Council with the Vice Chancellor, Prof. Victoria Wambui Ngumi, on behalf of Management, February, 18, 2021.

The Vice Chancellor on her part, entered into a performance contract with Deputy Vice Chancellors, Prof. Robert Kinyua (Academic Affairs Division), Prof. Benard Ikua (Administration Division) and Prof. Mary Abukutsa (Research, Production and Extension Division). The Deputy Vice Chancellors are expected to cascade the performance contracts to all the staff members under their respective divisions.

The Chairman of Council, Amb. Mahboub Mohamed lauded the efforts made by the University Management in fulfilling the university's service delivery obligations to the State through performance targets.



From left: Prof. Abukutsa, Dr. Gichura, Amb. Maalim, Prof. Kinyua, Prof. Ngumi and Prof. Ikuu after signing.

Amb. Maalim while appreciating the Directorate of Performance Contracting and Appraisal (DiPCA), led by Dr. Charles Gaya and his Deputy, Mr. Edward Miringu for their commitment in preparing the documentation and guiding the university through the exercise.

He further noted that the Performance Contract is not a tool for witch-hunting but something that all staff should be encouraged to embrace because it is meant to ensure the university delivers on its set targets.

He reiterated observations made earlier by Council Member, Dr. Salome Gichura who drew from her Civil Service experience to underscore the significance of performance contracts by noting that targets are important in demonstrating performance in service delivery.

“Performance Contracts is the best thing that can happen to everyone. Every day one is able to move towards a specific goal. JKUAT is one of the best universities in the country, and the little work we do plays an important role in making that fact a reality,” she stated.

Dr. Gichura said the targets make one a better worker, because one wakes up looking forward to something that they have purposed to achieve.

In her remarks, the Vice Chancellor appraised the Council on the journey leading to the signing ceremony, noting the university had negotiated the Performance Contract in 2020 and had been given the greenlight to cascade to all staff by the Education Ministry.

Prof. Ngumi noted that the signing exercise at the national level had been delayed by challenges posed by Covid-19 pandemic, but she was quick to add, the implementation of the performance contracts was already on course at various levels at the University.



Dr. Gaya makes brief remarks at the ceremony.

The Vice Chancellor further said that the Deputy Vice Chancellors would then cascade the contracts further to all staff members using an agreed schedule and urged them to oversee what the university was doing to meet the Performance Contract targets for the contract year.

JKUAT: A Product of Bilateral Technical Collaboration

As a University, JKUAT has enjoyed long and lasting relations with the Japanese government now spanning over 40 years. With over 400 academic programmes being offered in five colleges, JKUAT boasts of being the only public university in Kenya that was born out of a bilateral technical co-operation, a move that has bolstered its position as an academic giant in the region.

In an interview with the Japan International Cooperation Agency (JICA) documentary team, Monday, February 22, Vice Chancellor Prof. Victoria Wambui Ngumi said the development of JKUAT over the years has taken place in the backdrop of strong support from the Government of Japan through JICA.

The Agency, she noted, has been steadfast in supporting various teaching and research functions through scholarships such as the *Monbusho* scholarship, the establishment of modern infrastructure and linkages with other universities across the globe.

“The linkages and collaborations between our researchers and those from other universities has made it possible for JKUAT to emerge as a regional research and innovation powerhouse offering programmes in the fields of agriculture, engineering, technology, health sciences, enterprises development, built environment and other applied sciences,” elucidated Prof. Ngumi.



Prof. Ngumi (2nd left) and JICA’s HQ Director, Technical and Higher Education Division, Dr. Naoki Umemiya put pen to paper for the AFRICA-ai-JAPAN 2nd phase. Looking on is Prof. Hiroshi Koaze (3rd right) and Dr. Shohei Aoki (3rd left)./File photo

Key infrastructure outputs that JICA has facilitated include; an innovation Prototyping and Invention Centre (iPIC); a facility that is equipped with an array of tools to promote prototyping, invention and manufacturing in Kenya and the region; Small Animal Facility for Research and Innovation (SAFARI) that offers accessible quality training and research in the use of small animals in order to produce innovations in the field of human and animal health sciences and other applied sciences to improve health, productivity and overall wellbeing.

The most recent infrastructural output by JICA is the modernized Agricultural Laboratory Building (ALB), aimed at responding to emerging training, research and technology transfer needs of Kenya and Africa at large.

Prof. Ngumi, further lauded Japan’s contribution in the competitive bid to host the African Union fronted Pan African University Institute for Basic Sciences, Technology and Innovation (PAUSTI) in 2012. The graduate training facility, also supported by JICA, plays a key role in promoting scientific research and technology transfer and integration in Africa through higher education.

“With the modern equipped laboratories and skilled human resource, PAUSTI is indeed a notable development in the region, established to solidify and drive the agenda for Africa’s progress,” said the Vice Chancellor.

Prof. Ngumi noted that JICA through the African Union-african innovation-JKUAT and PAUSTI Network (AFRICA-ai-JAPAN) project, has continued to organize public lectures from both academia and industry players from Japan in a bid to cement continuing and historical collaboration between JKUAT and Japan in the areas of education, research, knowledge-sharing, and development.



The iconic iPIC building at JKUAT.

The Vice Chancellor further pointed out that JKUAT has over the years participated in a number of activities aimed at enhancing Kenya-Japan cooperation in the field of higher education, research and innovation.

“We were honoured to host a number of Pre-TICAD events, including a conference on higher education and a panel discussion on the role of academia, government and private sector in fostering inclusive growth for Africa,” she told the attentive documentary team that had visited her for an interview.

The pre-events, Prof. Ngumi told them, were of great significance to JKUAT and a historic turning point for the country and continent at large.

JKUAT Ranks Top Among Kenyan Universities in Remote Teaching



The KENET Certificate of recognition awarded to JKUAT

The Kenya Education Network (KENET) has ranked Jomo Kenyatta University of Agriculture and Technology (JKUAT) top amongst Kenyan Universities in the “Usage of the KENET Remote Teaching Platform.”

According to communication sent to the Vice Chancellor, Prof Victoria Wambui Ngumi, May 12, 2021, the announcement which was made during the virtual 2020 annual Heads of Institutions forum, saw the university awarded a Certificate for the ranking in recognition of its outstanding usage of technology.

The communication contained in a letter to the Vice Chancellor was signed by Prof. Meoli Kashorda, the KENET Executive Director and Secretary to the Board of Trustees.

In her acceptance and appreciation message, Prof. Ngumi thanked KENET for acknowledging JKUAT’s prowess in technology that culminated in the award. The award, she said, was as a result of concerted efforts made by staff, faculty and students in general, who work tirelessly, guided by the university’s vision of excellence in training, research, innovation and entrepreneurship for development.

KENET organizes annual Heads of Institutions' forum for member institutions to discuss various ICT related issues that affect education and research. The organization awards member institutions that excel in different areas including uptake of ICT and application of ICT in teaching, learning and research.

The various award categories are determined by the forum organizing committee and are based on data collected by KENET over a period of one year.

CS Magoha Urges Varsities To Focus n Their Core Areas of Strength



From left: Prof. Ngumi witnessing as Prof. Magoha and Amb. Horie cut the ribbon to signify the official inauguration of the ALB building at JKUAT.

Education Cabinet Secretary Prof. George Magoha has asked universities in Kenya to remain focused on their traditional core areas of strength.

Citing the example of Jomo Kenyatta University of Agriculture and Technology (JKUAT), the Cabinet Secretary said, "No one can deny the fact that JKUAT is a very strong university when it comes to science and technology. I wish to encourage the university to strengthen itself along these fronts rather than digressing to the humanities and arts."

Prof. Magoha decried a trend he has observed amongst local universities where, "Most Kenyan universities have over the recent years abandoned concentrating on their strong fields of research and training, and instead deviated to all manner of programmes."

The Cabinet Secretary therefore called on all institutions of higher learning to “desist from the negative trend of duplicating programmes offered in other universities and instead, strengthen our traditional programmes.”

Prof. Magoha was speaking at Jomo Kenyatta university of Agriculture and Technology (JKUAT) Main campus Juja, Monday, June 7, 2021 where together with the Japanese Ambassador to Kenya, Mr. Ryoichi Horie, presided over the official inauguration of the university’s newly constructed multimillion state-of-the-art Agriculture Laboratory Building (ALB) that was constructed by the Japanese Government through the Japanese International Corporation Agency (JICA).

The Cabinet Secretary, on behalf of the Kenyan Government, appreciated “the Japanese Government through JICA for the good work whose impact he said is evident at JKUAT and across the country.”

While lauding JKUAT for being a “Beacon of technology transfer and innovation in Kenya,” the Cabinet secretary said “institutions of higher learning must step up collaborations with other world class universities, including those of Japan. As a Ministry, we are proud of the fact that most of the top scientists at JKUAT are alumni of Japanese universities.”

Prof. Magoha further challenged JKUAT Management to leverage on expertise resident within the university in various fields and form companies and bid for available tendering opportunities in government, emphasizing that President Uhuru Kenyatta was keen on creating self-sustainability in local universities.



CS Magoha and Amb. Horie hand over A dummy key to the Chair of Council. Amb. Maalim as Vice Chancellor, Prof. Ngumi and Mr. Lengoiboni (left) look on.

On his part the Japanese Ambassador to Kenya, H.E Ryoichi Horie, who was accompanied by his wife Madam Yuko Horie, expressed his gratitude to all the stakeholders involved in the “comprehensive completion and renovation of the building which has been carried out under the Africa –ai-Japan project.”

Ambassador Horie noted that Japan has developed very cordial relationship with JKUAT since the beginning of its establishment as a university in 1981, and paid tribute to all professionals and academics from both Japan and Kenya for their efforts that have earned JKUAT its current reputation.

The Ambassador stated that due to Covid 19 pandemic, “Kenya has faced an economic downturn with abrupt decline in numbers of tourists visiting the country, adding, the growth of the agriculture as a key sector in Kenya’s economy would be essential for recovery of the entire economy of the country.” He underscored the significance of the inaugurated building facility noting it is one of the seamless support for Kenya’s agricultural sector.

The Chairman of Council Amb. (Eng) Mahboub Maalim appreciated the collaborative efforts of Kenya and Japan through the Ministry of Education and JICA for the implementation of the Africa-ai- Japan projects at JKUAT.

He assured both the Cabinet Secretary and the Japanese Ambassador to Kenya of JKUAT’s commitment towards actualizing research initiatives for sustainable development. He lauded the CS for “the great work he has done for the country while at the Kenya National Examination Council and the Ministry.”

The Vice Chancellor, Prof Victoria Wambui Ngumi conveyed her deepest gratitude to JICA who through the AFRICA-ai-JAPAN Project “have continually demonstrated their long term commitment to support JKUAT to become the best University in Kenya and in the region.” Despite the Covid19 pandemic, JICA has continued to support the implementation of the AFRICA-ai-JAPAN activities at JKUAT over the financial year 2020/2021.



Prof. Magoha (left) and Amb. Horie, display the signed ALB handing over certificate at the Council Boardroom.

The Vice Chancellor reported that during the period, 37 research innovation projects were funded including long term multi-disciplinary and inter-departmental projects (1), senior researcher's projects supporting JKUAT/PAUSTI students (26), post-doctorate support (8) and Covid-19 emergency fund (2), in addition to 72 other projects supported through seed funding for PAUSTI students, which she stated is an important “catalyst and synergy required to make JKUAT a regional hub in research for development. “

Besides research, the Vice Chancellor also said JICA's support in procurement and installation of Wi-Fi connection infrastructure in JKUAT enabled the university to rank top amongst all Kenyan Universities in terms of “Usage of the KENET Remote Teaching Platform.”

She added that “JKUAT students are able to attend classes regardless of their proximity to the Main Campus, thus reducing congestion in lecture halls while observing other Public Health Guidelines as provide by the Government of Kenya.”

As part of our efforts and resolve to strengthen the capacity for teaching and research, a total of 6 members of staff from JKUAT have been nominated and selected for long term training in Japan (1PhD + 5 MSc) under JICA scholarship. This will reduce the training budget for JKUAT while creating a stable foundation for JKUAT to excel in her core mandate.

The Vice Chancellor said AFRICA-ai-JAPAN Project has become an indispensable beacon for connecting JKUAT to global partners including Universities in ASEAN Countries, citing

joint research projects that have been established with Universities in Japan, Thailand, Malaysia and Vietnam over the last one year.

The Agricultural Laboratory Building (ALB) has 3 state-of-art labs, 6 modern postgraduate lecture halls, and a number of offices. This will improve the teaching and research infrastructure in the College of Agriculture and Natural Resources.

Major Badi Urges Varsities To Offer Solutions To Emerging Challenges



L -R Major Gen. Badi, Amb. Maalim and Prof. Ngumi during the meeting at NMS Headquarters.

The Nairobi Metropolitan Services (NMS) Director General, Major General Mohammed Badi, has called upon universities to make contributions towards the country's development agenda by providing sustainable solutions to existing and emerging issues. The issues he identified include; environmental degradation, street children rehabilitation in partnership with County and National Government.

The Director General spoke when he met the Jomo Kenyatta University of Agriculture (JKUAT) Management at the NMS headquarters in Nairobi when they paid him a courtesy call, Wednesday, June 9, 2021. The JKUAT delegation led by JKUAT Council Chairman, Amb. (Eng.) Mahboub Maalim and the Vice Chancellor, Prof. Victoria Wambui Ngumi met the NMS leadership to discuss various issues touching on the healthcare sector.

Among them, was the newly constructed Korogocho Level 6 Referral Hospital where JKUAT through the College of Health Sciences (CoHES), is seeking a partnership with NMS

to use the hospital and other facilities within the referral network for teaching, research and training of students in health related courses. The partnership will also enable JKUAT staff from CoHES to offer clinical services within the referral system and the community at large. This will expand and strengthen the engagement between JKUAT and NMS beyond the current arrangement where JKUAT is utilizing Mama Lucy Kibaki County Hospital for training and research.

In his welcoming remarks, Major General Badi lauded JKUAT as a University with an excellent track record on project implementation based on his experience with the institution in previous years, and pledged to work closely with JKUAT in establishing projects proposed by the institution for improvement of the people's welfare.

Amb. Maalim appreciated Major General for according them audience and expressed his gratitude for the support from NMS, stating that such collaborations are important because a government can only be effectively built by its various sectors working together, and not by one single sector working independently.

Prof. Ngumi expressed the University's commitment in strengthening its partnership as well exploring more areas of collaboration. She added that it was always an exciting moment for JKUAT whenever the University was presented with the opportunity to work on projects that benefit the nation. She added that the JKUAT flag flew high and was grateful for the opportunity to serve this country.

Major General Badi stated that NMS is ready to provide internship opportunities to JKUAT students in different sections such as Environment and Housing, as they could provide invaluable expertise to the many projects that are expected to revolutionize the Kenyan economy.

He further urged university departments such as the Institute of Energy and Environmental Technology (IEET) to work on proposals that would help alleviate issues such as waste accumulation at the Dandora dumpsite and those that could promote Energy Security in the country.



Top management officials from both NMS and JKUAT pose for a group photo after the fruitful discussions.

The NMS under the leadership of Major General Badi has completed various projects within Nairobi and its environs, and he believes, universities have the capacity to transfer ideas at a macro level for the transformation of the country's economy.

JKUAT Don Bags 2021 Maisha HIV/AIDS Award



Prof. Ngure (right) receives the Social Sciences Research Award

JKUAT Don was among six awardees of the 2nd Maisha HIV/AIDS Awards organized by the National AIDS Control Council.

Prof. Kenneth Ngure, Chair, Department of Community Health, JKUAT, took home the Social Sciences Research Award that targeted an established researcher whose work has contributed to understanding socio-cultural and behavioral processes that predict or influence HIV and AIDS outcomes.

Prof. Ngure, an Associate Professor of Global Health, has been conducting HIV prevention research for close to 20 years and is currently the Principal Investigator/Co-investigator of several PrEP, HIV self-testing and Dapivirine ring studies. Prof. Ngure, who is also an affiliate Associate Professor, Department of Global Health, University of Washington has authored/co-authored over 100 peer-reviewed manuscripts and 140 conference papers and serves in several editorial boards of international journals. He is a member of the Expert Committee on Clinical Trials of the Pharmacy and Poisons Board, the National PrEP Technical Working Group as well as a member of the Governing Council of the International AIDS Society.

With a proven track record as an effective leader in the fields of behavioral and biomedical HIV prevention, Prof Ngure also has a passion for mentoring. He has mentored and continues to mentor several doctoral and postdoctoral students both locally and internationally.

The Maisha HIV/AIDS Awards was established to recognize Kenyan researchers, programmers and advocates contributions towards the global and country HIV response.

JKUAT Introduces New Mushroom Variety



Mr. Muchiri examines trametes mushrooms at the Mushroom Growing Center.

Medical research across the world indicate that a significant number of people are suffering from lifestyle diseases such as diabetes, obesity, cancer and hypertension among others. With medicines and treatment being costly to many people, natural remedies such as herbs, fruits and mushrooms have been proven to reduce the cost of treatment.

Jomo Kenyatta University of Agriculture and Technology (JKUAT), Mushroom Growing Resource Centre, has introduced a new type of mushroom, *Trametes* also known as Turkey Tail. This mushroom variety has medicinal value and if consumed, could play a significant role in managing the impact of lifestyle diseases, while at the same time, reducing the cost burden on patients.

According to Mr. Patrick Kanyi Muchiri, a Senior Technician and Researcher at the Institute of Biotechnology Research (IBR) at JKUAT, the *Trametes* variety initially originated from a commercial spawn producer called MYCELI in Belgium. Speaking during an interview conducted in March 2021 at the Mushroom Research Centre, Mr. Muchiri said, the mushroom contains a wide variety of phenol and flavonoid antioxidants which are useful in strengthening the immune system by reducing inflammation and stimulating the release of protective compounds critical in managing lifestyle diseases such as blood pressure, blood cholesterol and Leukemia.

Research findings published on *Medical News Today*, a credible health information website in the United States, reports that extracts from Turkey tails may have benefits to patients undergoing treatments like chemotherapy. Turkey tails contains compounds such as polysaccharopeptide (PSP) and polysaccharide-K (PSK) which appear to inhibit the growth

of cancer cells. These compounds may also offer benefits for gut health inhibiting colon cancer cell growth thus stopping them from migrating and infecting other healthy cells. Further studies revealed that PSK from *Trametes* may act as supplements for colorectal cancer or other intestinal cancers. Protein-bound beta-glucan (PBG) a component of Turkey tail has also been found to help prevent obesity.

Asked what plans JKUAT is putting in place regarding capacity building, Mr. Muchiri stated that the institution would train farmers across the counties on how to build a mushroom housing structure, grow, prepare, dry and package the mushroom.



Mr. Muchiri showcases mushroom spawns ready for planting at the Mushroom Growing Center

MTCC Africa Hosts Energy Efficiency Conference



PS Karigithu confers with VC Prof. Ngumi during a courtesy call in February, 2021.

The inaugural virtual Energy Efficiency Conference and Exhibition (ConfEx) organized by the Maritime Technology Cooperation Centre for Africa (MTCC Africa) kicked off on Wednesday, March 17, and ran through 18th, 24th and 25th March, 2021.

The Conference set the pace towards technology-driven solutions to climate change within the shipping industry.

The MTCC Africa, hosted at the Jomo Kenyatta University of Agriculture and Technology (JKUAT) Mombasa Campus, is an initiative funded by the European Union with technical support from the International Maritime Organization (IMO). The centre forms part of the Global MTCCs Network (GMN), with other centres in Asia, the Caribbean, Latin America and Pacific regions.

In her opening remarks, Vice Chancellor, Prof. Victoria Wambui Ngumi underscored the University's commitment to graduating skilled students in the maritime sector, and reiterated JKUAT's commitment to increasing efforts in research, technology transfer and capacity building to ensure the exploitation of the blue economy is sustainable.

"I am happy to report that despite the Covid-19 pandemic, MTCC Africa up-scaled its activities all over Africa through jointly planned capacity building projects and virtual workshops that facilitated tooling and skilling of professionals in the maritime shipping industry besides undertaking energy audits in selected ports in Africa," she asserted.

MTCC Africa's principal focus is the promotion of the uptake of low carbon technologies and energy efficient practices in the maritime and shipping industry, through technical co-operation, capacity building and technology transfer.

The ConfEx, besides being an avenue for stakeholders in the maritime sector to deliberate on best shipping practices, is also offering a platform for innovative participation from technology providers across Africa and the world at large.

In his address, Cabinet Secretary, Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works, Mr. James Macharia, opined that climate change is a reality that affects every corner of the world, and must now be taken up as a matter of urgency.

"In the last century, the rise in carbon dioxide levels in the atmosphere has occasioned extreme weather patterns, which have disrupted food patterns, and caused wildfires, ocean coral bleaching, a rise in sea levels, among others. The rise in CO₂ levels is directly or indirectly attributed to human activities," he said.

The ConfEx took place within the context of the IMO MARPOL Annex VI, which addresses air pollution from ocean-going ships, and advances the implementation of global regulations to address emission of air pollutants from ships and the mandatory energy efficiency measures aimed at reducing emission of greenhouse gases from international shipping.

MARPOL is the International Convention for the Prevention of Pollution from Ships, and is concerned with preventing marine pollution from ships. The IMO Initial Strategy on Reduction of GHG Emissions from ships aims to reduce CO₂ emissions across international

shipping by at least 40% by 2030, and 70% by 2050, compared to 2008 levels. To achieve these targets, according to CS Macharia, there is an urgent need to supplement regulation with innovation.

His sentiments were echoed by his Maritime and Shipping Affairs Principal Secretary, Mrs. Nancy Karigithu, who encouraged participating countries at the ConfEx to consider the ratification of IMO MARPOL Annex VI, and to promote the uptake of low carbon technologies in the maritime sector.

IMO Secretary General, Mr. Kitack Lim added that Shipping was essential to international trade. “In the wake of Covid-19 pandemic, the world’s economic recovery and the future of business continuity and growth is going to rely greatly on shipping. The sustainability of shipping therefore has to be a priority, now,” he concluded.

The virtual Energy Efficiency Conference and Exhibition culminated with technological exhibitions from various participants targeting innovative ways of ensuring decarbonization in the shipping industry.

JKUAT Scientific Conference Goes Virtual



JKUAT researcher hard at work

Jomo Kenyatta University of Agriculture and Technology hosted the 15th JKUAT Scientific Technological and Industrialization Conference between March 25-26, 2021.

The conference, organized by the Research, Production and Extension Division, was held virtually, in strict observance of the COVID – 19 containment measures, and attracted stakeholders from academia, government and private sector to discuss a wide range of issues aimed at refocusing research, innovation and entrepreneurship for excellence in higher education in the era of COVID -19.

The conference, held annually, has become a vibrant forum for academia, researchers and industry players to showcase and share research outputs as well as innovative contributions to society. Furthermore, the conference affords various stakeholders an opportunity to interact and build on ideas that can be leveraged to boost the social-economic sectors of the country.

The 15th JKUAT Scientific, Technological and Industrial Conference was very unique, the first virtual conference despite successfully organizing 14 other scientific conferences that were face to face. The virtual conference enabled the University reach a significantly wider audience at a relatively lower cost. This was a lesson for all participants regardless of geographical position, discipline, economic, educational, professional or occupational status added Prof. Abukutsa, the Deputy Vice Chancellor in charge of Research, Production and Extension.

The conference gave the participants an opportunity to interact with researchers, innovators and students from JKUAT and other parts of the world and learn from each other through presentation of key note and thematic papers and exhibitions of developed technologies and innovations. It was a rare opportunity for researchers and innovators to interact with industry, the private sector, investors and government agencies in an effort to commercialize developed and patented innovations.

Many of the research outputs and technologies in our research institutions do not translate into commercializable products and services and fall into the valley of death as it were. The conference therefore gave researchers and innovators an opportunity to market themselves to potential development partners and investors.

In line with current global emphasis on multi-disciplinary, interdisciplinary and transdisciplinary research programs by development partners, the conference had seven subthemes in the areas of Basic, Applied, Agricultural, Health and Social Sciences, ICT and engineering technologies. For Science and research to make impact there must be Synergy between basic, applied, economic and social sciences to help leverage the developed technologies.

According to Prof. Abukutsa, universities and research institutions developed a lot of technologies and most of them are not effectively communicated to the wider public and this conference was thus a forum to communicate and disseminate research outputs to the end users including the general public, private sector, government and the scientific community at large.

The virtual exhibition showcased only a snapshot of the over 50 JKUAT developed and patented innovations and technologies that can contribute to the Big 4 Agenda of the Kenyan government, Science, Technology and Innovation Strategy for Africa (STISA) 2024 and UN Sustainable Development goals.

The University Chairman of Council said that the papers presented in the course of the two days were of high caliber and rich in information. He added that the presentations were addressing today's challenges facing the people in society.

While urging universities to stage more research conferences, the Chair of Council said more needs to be done on climate change to address the prevailing food insecurity and productivity challenging the African continent.

On her part, the Vice Chancellor, Prof. Victoria Wambui Ngumi acknowledged that holding the Scientific Conference annually was no mean feat and thanked the organizing team for staging a successful conference.

The conference's main purpose was to enhance JKUAT's focus on research, innovation, and entrepreneurship for excellence in higher education in the era of COVID-19.

The conference attracted 288 participants from 15 countries namely Kenya, Uganda, Tanzania, Zimbabwe, Zambia, Zanzibar, Cameroon, Belgium, Germany, Japan, Finland, Ethiopia, UK, Mauritania and the USA.

Towards Commercialization of University's Research Outputs



From right: Prof. Ngumi, Amb. Mahboub, Amb. Nabukwesi are taken through the noodle-making process

Commercialization of research outputs in universities has been a boggling phenomenon even at a time when institutes of higher learning have long been seen as failing to fully capitalize on its ground-breaking research.

To fully exploit their research outputs, Kenyan universities, including JKUAT, have come up with enterprise wings in a bid to enhance their commercialization and entrepreneurial activity thus ensuring financial stability.

Jomo Kenyatta University of Agriculture and Technology Enterprises (JKUATES) is a State Corporation operating as a limited company and is fully owned by Jomo Kenyatta University of Agriculture and Technology.

It provides practical solutions for business problems, markets the University's innovations, consultancy, and links the University with industry, government, the public and other stakeholders towards sustainable development.

The Principal Secretary, Ministry of Education, State Department for University Education and Research, Amb. Simon Nabukwesi lauded JKUATES for its efforts in propagating the research outputs of JKUAT to the society, March 23, 2021.

“I am a proud customer of JKUATES. I have grown tissue culture bananas from JKUAT in the village and I can confidently report that they are nourishing,” said Amb. Nabukwesi when he paid a courtesy call on the Vice Chancellor, Prof. Victoria Wambui Ngumi and JKUATES.

To supplement the enterprise wing of the University, the PS urged the University to venture more into Industry-University collaboration as a key mechanism for commercialization of research thus achieving self-reliance and sustenance.



Amb. Nabukwesi at the Instant Porridge factory

“JKUAT has the muscle and technical prowess to collaborate with industry and government as knowledge is transferred between sectors resulting in the sustainable and economic development of the country,” elucidated Amb. Nabukwesi.

While acknowledging that the University has a challenge in commercialization, Prof. Ngumi said JKUAT increasingly invests and strives in conducting research that has social and economic impact to the society. “As a University, our strength in research is beyond bounds; and that is why we are fully supportive of JKUATES to encourage and accelerate JKUAT’s commercialization outcomes and foster a culture of industry engagement and collaboration,” said Prof. Ngumi.

Echoing the Vice Chancellors sentiments, the Chair of Council, Amb. Mahboub Maalim said JKUAT has the capacity and expertise to produce research outputs and innovations that are capable to transform the development trajectory of the country.

While giving a brief on JKUATES, Managing Director, Dr. Winfred Karugu said JKUATES has worked hard to build and equip the factories, develop products, branding and marketing plan and requested the government through the Ministry of Education to support the enterprise as it moves to greater heights.



From Right: Dr. Karugu, Amb. Mahboub, Prof. Ngumi, Amb. Nabukwesi and Prof. Bernard Ikua pose for a commemorative group photo after the courtesy call at the VC’s office

“To support the development agenda of the country, we ensure that during our product development we produce nutritious products, such as vegetable fortified noodles and use

locally available materials and products to empower our farmers and local producers,” said Dr. Karugu.

The PS, accompanied by the Chair of Council, Vice Chancellor and the JKUATES Board visited the various factories at JKUATES including the noodles factory, dairy processing plant, seedlings propagating plant and the instant porridge factory.

Researchers, State to Collaborate on solutions for SMEs in the Coconut sector

Researchers implementing the national Manufacturing Research Chair Programme on *Technological Innovations for Quality and Competitiveness in Manufacturing of Coconut Value Added Products* have been advised to shun the “silo mentality” and instead, strengthen collaboration with key State agencies like Kenya Industrial of Research and Development and Kenya Industrial Estate, as they develop sustainable solutions to help small and medium enterprises in the coconut sub sector.

Director of Industry- Enterprise Development, Ministry of Industry, Trade and Enterprise Development, Ms. Nancy Muya, spoke during the technical advisory committee virtual meeting, organized by the Jomo Kenyatta University of Agriculture and Technology (JKUAT), Friday, August 7, 2020, when researchers presented reports covering three years since the second University Research Chair programme held by JKUAT was launched in 2017.

The programme, supported by the National Commission for Science, Technology and Innovation (NACOSTI) and Canadian International Development Research Centre (IDRC), focuses on productivity and quality in value addition of coconut products with specific focus on coconut products namely; “Food and Beverages, Energy and Biomass, Textile and Fibers, Cosmetics and Beauty Products as well as Tooling and Machineries” to support manufacturing of value added coconut products.

The Industrialization Director debunked what she described as the “silo mentality” and urged the researchers to “strengthen collaboration with Kenya Institute of Research and Development.”

Ms. Muya encouraged the Tooling and Machineries experts to engage with Numerical Machining Complex for fabrication of the technologies developed, as JKUAT reserved the rights, while the Kenya Industrial Estates could provide support to SMEs through the incubation facility at the Coast as well as financing.



Left to Right: Energy and Biomass Research Stream Leader, Prof. Robert Kinyua, Prof. Ikua and Project Research Assistant, Jimmy Nyongesa, inspect the automatic oxygen bomb calorimeter – one of the equipment bought by the the Manufacturing Research Chair project.

She welcomed further engagement with the Research Chair, adding, the Industrialization Ministry “supports efforts being taken to support local small and medium enterprises (SMEs), entrepreneurship and utilization of local resources thus promoting ‘Buy Kenya, Build Kenya’ initiative.”

Vice Chancellor, Prof. Victoria Wambui Ngumi asked the researchers and postgraduate students in the six research streams “to adapt and remain resilient in order to develop sustainable innovative solutions that will address challenges hindering SMEs in the coconut value chains from realizing their full potential.”

Prof. Ngumi told participants drawn from Industrialization and Agriculture ministries, LIWA, NACOSTI, Kenya Association of Manufacturers (KAM), Coast Development Authority, Nuts and Oil Crops Directorate, Moi and Multimedia universities, that the meeting was taking place when the world is grappling with the unprecedented impact of the Covid-19 pandemic that has also affected the country’s manufacturing sector, “ yet the sector is touted as one of the critical sectors to the attainment of Kenya Vision 2030, the Big 4 Agenda, as well as the actualization of government policies on job creation, value addition and import substitution, among others.”



Boniface Kariuki (left) and Mr. Nyongesa installing the Stirrer, donated to Hazina Waja in Kwale.

The prospect of achieving the objectives, Prof. Ngumi noted, “has been hampered by, among other factors; poor performance of the manufacturing sector which has been attributed to low capital injection, use of obsolete technologies, inadequate raw materials and the high cost of production.”

However, she was optimistic, researchers will be conscious of the contextual environment that currently informs their research activities in order to innovate.

Prof. Ngumi further told researchers “to leverage their synergies and channel their energies in identifying existing policy gaps in the manufacturing sector and develop policy interventions to address obstacles obstructing the implementation of the Big 4 Agenda, especially the manufacturing pillar.”

She thanked NACOSTI and IDRC for funding the research project, and appealed to the Coastal counties of Kwale, Kilifi, and Mombasa to be part of the initiative for the benefit of players in the coconut value chains.



Energy and Biomass Research Steam Co-leader, Dr. Catherine Ngamau (right) oversees the collection of soil samples in Murang'a when Research Chair team visited a coconut farm.

According to Prof. Bernard Ikua, the Research Chair, and acting Deputy Vice Chancellor (Administration), the project has acquired various state-of-the-art equipment and machines to help carry out research and develop technologies and value added products, all aimed at boosting the potential of SMEs in wealth creation and poverty alleviation by exploiting the coconut crop.

The Hazina Waja Women SME in Kwale, recently received the *Stirrer*, a machine developed by the Research Chair through the tooling and machineries experts. The machine has enhanced the(ir) production of quality cosmetics and beauty products, says Prof. Ikua. More technologies and products are set to be rolled out for the benefit of SMEs and coconut farmers.

Deputy Vice Chancellor (Research, Production and Extension) Prof. Mary Abukutsa characterized the Manufacturing Research Chair as “one of the key projects at JKUAT that has adopted a holistic approach, by integrating capacity building, product development, industry linkage and alignment with Government’s development agenda particularly manufacturing.”

She observed that last year, the researchers participated in stakeholder-fora to share their work during Transform Kenya and agricultural trade fairs in Central Kenya and Nairobi.



Members of Hazina Waja package beauty and cosmetics products as Bonface Kariuki demonstrates how the digital weighing scale donated by JKUAT Research Chair operates.

KAM representative, Job Wanjohi, said the project objectives are aligned to the SDG goals, and called for a relationship between research outcomes and industry linkages in guiding the development of machineries and technologies, while Coast Development Authority representative, Ms. Nzumbi hailed the engagement as good for the authority and for the benefit of local community because the coconut is an important sub sector.

Some of the activities to be undertaken in FY 2020/2021 to unlock the potential of the coconut value chains and impact the economies of small scale enterprises, include training, policy advocacy, development of low cost gender sensitive, energy efficient tools and machineries for processing coconut based products, piloting and demonstration trials of equipment.

JKUAT School of Law Students Excel at Moot Court Competition



JKUAT Karen Law School

Jomo Kenyatta University of Agriculture and Technology (JKUAT)'s School of Law, Karen Campus, posted excellent performance to emerge second position, during the finals of the National Disability Rights Moot Court Competition held at the University of Nairobi.

The competition that run from 18th to 28th May, 2021 attracted teams from Strathmore University, Embu University, Catholic University of Eastern Africa, University of Nairobi, Egerton University and Mt. Kenya University.

The JKUAT team made up of Ian Lemayian, Tony Mutuma and Pius Mokuia, who are all second year students participated in the preliminary and semi-final rounds which were held virtually, as well as the final round that was conducted physically.

In the preliminary and semi-final rounds, JKUAT emerged the best, while at the finals, the team took second position behind Strathmore University.



Holding trophies from left: Mokuia, Mutuma, Lemayian and Dr. Ndambo.

The sterling performance of the JKUAT team was illustrated by the fact that JKUAT won the highest number of trophies at the competition.

The JKUAT School of Law clinched the following trophies: *The Best Team in the Preliminary Round, the Best Memorials, the Best Oralist, and Second Best Overall Team.* Commenting about the win, Moot Court Coordinator and Lecturer at the Karen School of Law, Dr. Dennis Ndambo, said, "the achievement will not only contribute to raising the

profile of the University, but will also go towards satisfying the Council of Legal Education's requirements for renewing the School of Law's accreditation."

He expressed the team's gratitude towards the University Management for all the support accorded to the team, stating that "Moot court competitions are challenging but also exciting events that provide opportunities for law students to showcase their legal knowledge, research capability and advocacy skills."

Mooting has gained substantial significance that it is now a requirement before law schools become accredited by the Council of Legal Education. The benefits of participating in both local and international moot court competitions cannot be overemphasized.

He further noted that courtesy of the moot court competitions, the students are exposed to world class standards as well as forming important networks, thus contributing to the visibility of JKUAT School of Law both locally and internationally.

The Vice Chancellor, Prof. Victoria Wambui Ngumi, congratulated the students on behalf of University Management, noting that the university community was excited and proud of the School of Law. She further urged the students and staff to aim even higher in future competitions and continue flying the JKUAT flag.

The JKUAT School of Law students have participated in local and international moot court competitions for several years and have demonstrated their prowess in understanding legal issues, culminating in several wins that have earned them recognition for their excellent performance.

The Dean School of Law, Dr. Jack Mwimali says, JKUAT School of Law offers unique training in law that prepares our graduates to be lawyers with an inclination to emergent legal issues that links law to science, agriculture, technology and innovation.

"The School of Law at JKUAT seeks to train the lawyer for the current age by channeling legal knowledge to facilitate the cyber-physical systems," adds the Dean.

ii) Financial Performance

The University has reported a deficit of Kshs. 1.3Billion in the year. The previous year's deficit was Kshs. 207M. During 2020/2021 FY the University's administration and operational expenses decreased as a result of improved cost cutting measures.

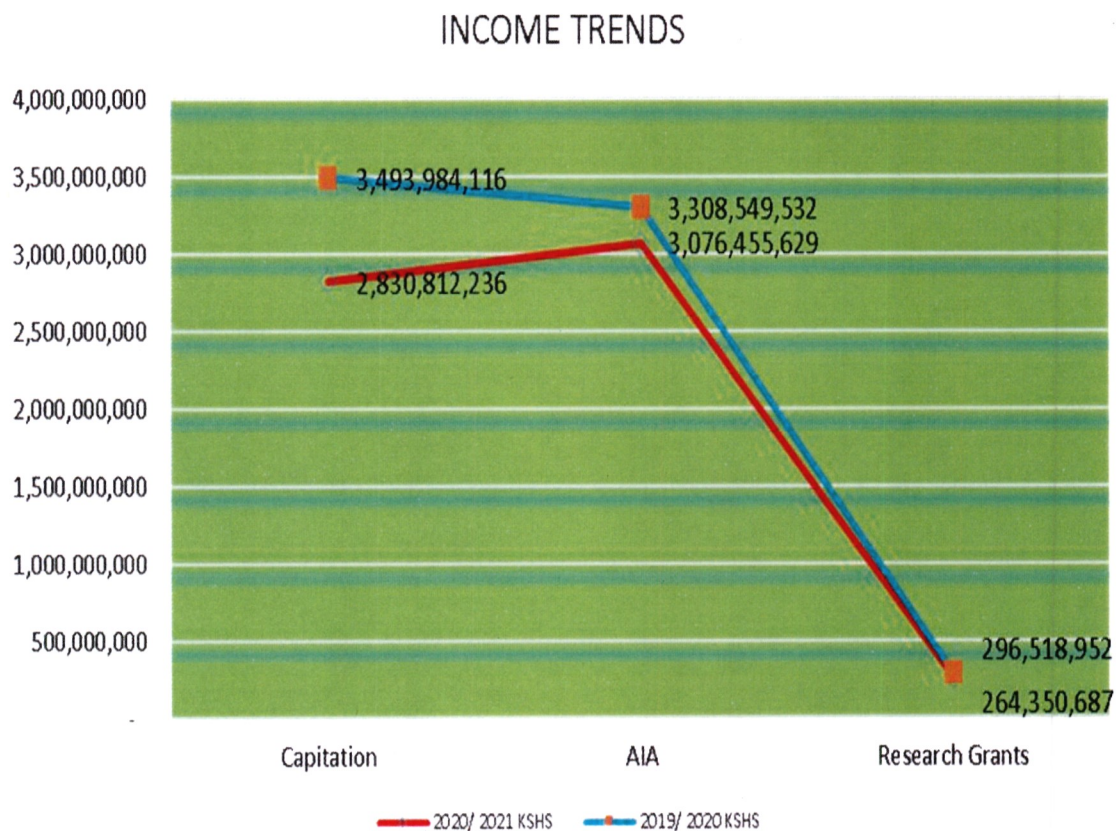
The University is optimistic that future cash in-flows will improve upon full implementation of the Differentiated Unit Cost funding model by the Government. This will be favourable to the University as it offers highly technical and science-based courses which requiring heavy investment in equipment, teaching materials and equipment, laboratories, human resources, among others.

Graphical Representation of the Financial Performance

During the year 2020/2021, JKUAT received GoK recurrent grants transfer of **Kshs. 2,830,812,236** and collected **KShs 3,076,455,629** as Appropriation in Aid giving a cumulative total of **Kshs. 5,907,267,865** which was utilized to fund staff payroll and other operational costs.

The following is a summary of the income JKUAT has received in the last two financial years:

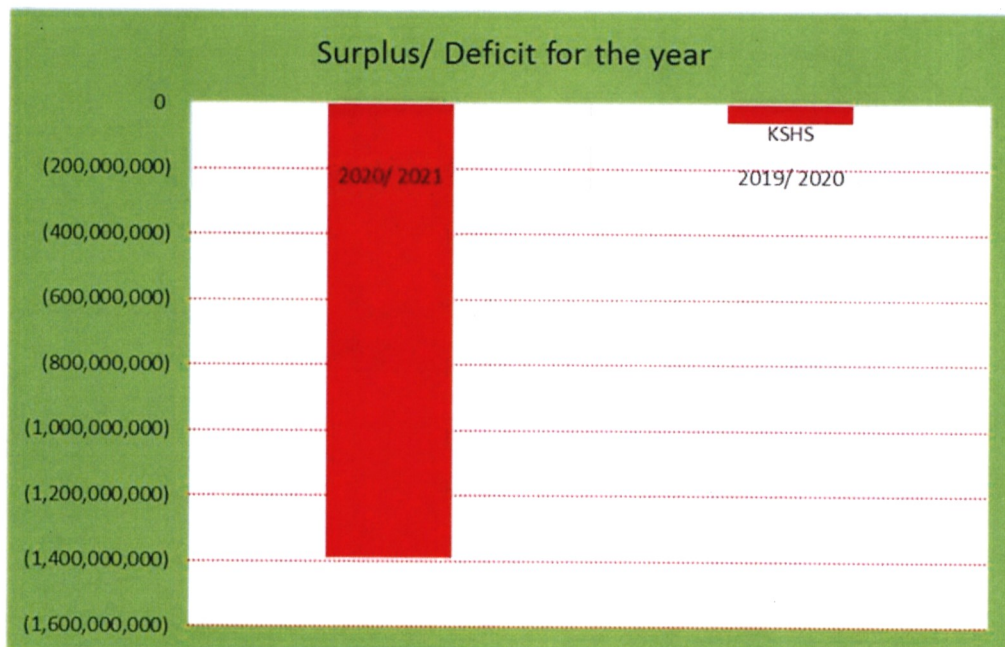
Income Trends



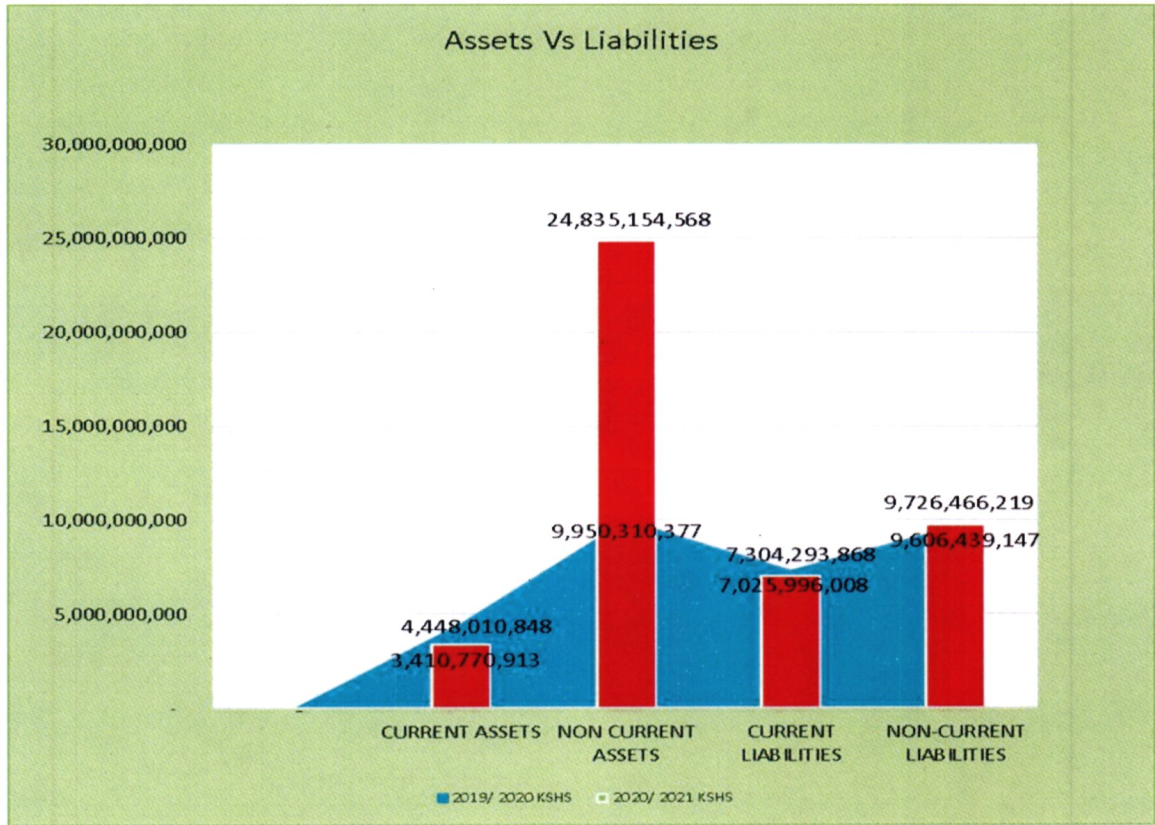
Expenditure Trends



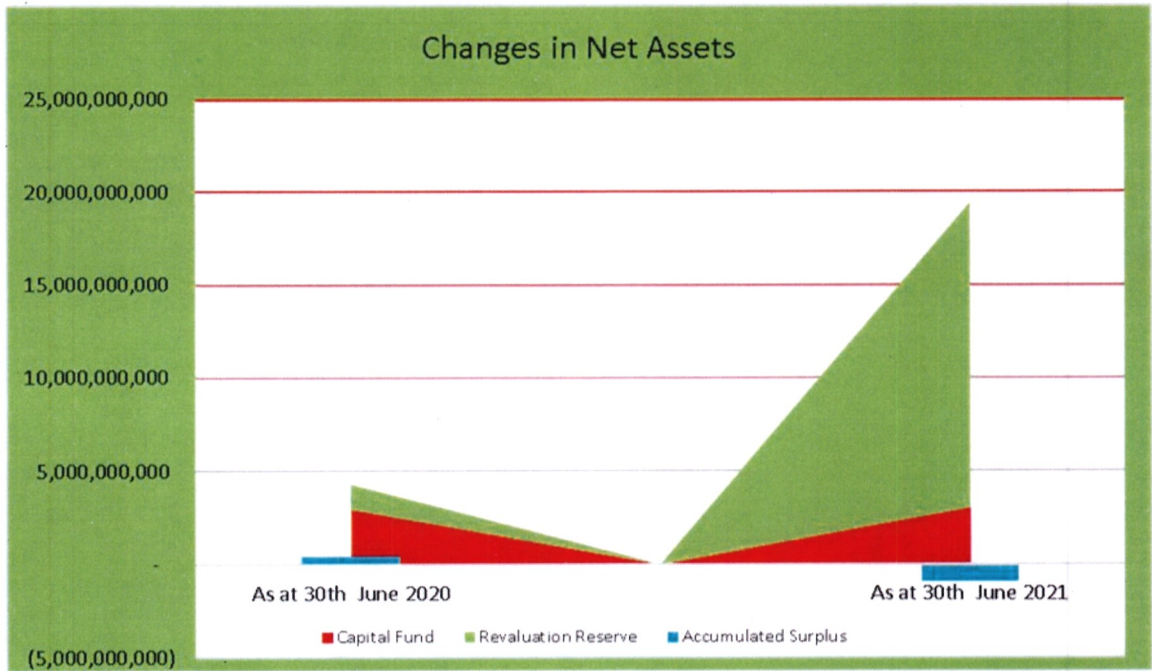
Comparison of Surplus Vs Deficit levels



Comparison of Assets Versus Liabilities



Comparison of Changes in Net Assets



Key Projects and Investment Decisions JKUAT is Planning/ Implementing

The main sources of JKUAT's revenue for projects and investment decisions are the Exchequer from Government.

The following infrastructural projects were on-going;

- i. Completion of the New Administration Block C.
- ii. College of Engineering and Technology Building, Phase I

The College of Engineering and Technology Building will provide space for lectures, laboratories, workshops, offices and other learning facilities. The increase in the number of lecture halls in the University will help reduce the current shortage experienced by the University occasioned by increased demand for JKUATs academic programs. These efforts are aimed at increasing access to education by providing space and facilities for quality teaching, learning and research, which is in line with the Government of Kenya strategic objective of increasing access to University education in support of Vision 2030. Extension of the Administration Building will ensure better administrative services are offered as this will be a more spacious and accommodative building, while the parking lot once complete will offer adequate parking to staff and students which has been a challenge at the University due to topology.

Proposed Projects

The following projects are in the Master Plan for the financial year 2020/2021

- i. Proposed College of Engineering & Technology Building, Phase II
- ii. Proposed Construction of Perimeter wall round the University property
- iii. Proposed lighting and security system
- iv. Proposed Centre for Information and Communication Technology
- v. Proposed Centre of Excellence in Biotechnology Research Building
- vi. Proposed Centre for Law, Science and Technology Studies
- vii. Proposed Entrepreneurship and Development Centre

The start and completion of these projects is subject to allocation of funds by National Treasury.

Major Risks Facing the University

The University's activities are exposed to a variety of financial risks including credit and liquidity risks, effects of changes in foreign currency and changes in market prices. The University's overall risk management framework focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The specific details of each risk component have been discussed on page 18 of this report.

9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The University acknowledges her responsibility to the society and the neighbouring environment at large by playing an active role on public issues.

As part of CSR, JKUAT participated in the following activities:

Varsity Donates Food Supplies To Children's Homes To Mitigate Effects Of COVID-19



Prof. Ikua (center) and Dr. Ndegwa (right) hand over the donations to Joy children's home caretaker Mr. Jimna Mwangi.

Jomo Kenyatta University of Agriculture and Technology (JKUAT) on Thursday, July 30, 2020 donated food supplies to Joy and St. Mary's Children's homes, to provide the necessary nutritional value to children who mainly rely on school feeding programmes and donations from well-wishers.

The initiative which was spearheaded by the Deputy Vice Chancellor, Administration, Prof. Bernard Ikua and Deputy Vice Chancellor, Academic Affairs, Prof. Robert Kinyua was aimed at boosting the orphaned children's nutritional well-being given that they may not have access to adequate and regular nutritional needs to cushion them from the adverse effects of COVID-19 pandemic.

Some of the food supplies donated to the two children's homes were 10 bags of 90kgs maize meal, 102 bales of wheat flour, 72 packets of 5kgs instant porridge flour, 6 bags of 90 kgs green grams, 180kgs of nyayo beans and personal protective equipment which included re-usable masks and hand-sanitizers produced by JKUAT, among others. The total donations amounted to about Ksh. 400,000.

Prof. Ikua who led a section of JKUAT staff members to Joy Children's home (Ruiru) emphasized that the University is keen on improving the welfare of the local community, adding that social accountability is part of the University's Corporate Social Responsibilities.

He lauded the caretakers for their efforts in the upbringing of the young children with many beneficiaries in their midst currently receiving primary and secondary education while others are pursuing university education. He further urged them to aim for university education at JKUAT which offers variety of top-notch courses from different fields.

Jimna Mwangi, who is the orphanage caregiver expressed his gratitude to the entire JKUAT fraternity for the donations noting that he has received many JKUAT students who were also well-wishers in the orphanage.

He lamented the effects of the COVID-19 pandemic saying that the orphanage has been thrown into a crisis following the lockdown over coronavirus, hindering their access to donations and stalling of projects.

At the St. Mary's Children home in Juja, Prof. Robert Kinyua reminded the children that the society loves and cares about them hence the visit. The elated children introduced themselves and shared their future career ambitions and thanked the JKUAT team for the generous gesture.



Prof. Ikua demonstrates how to properly use hand sanitizer

The matron in charge while appreciating the University's support said apart from the children, the home also hosts the elderly members of the society. This has exposed the children to a holistic experience during interaction with the adults at the home who regale them with interesting folktales which not only entertain but also help to mould their character.

The visits to the two homes is an initiative under the University's corporate social responsibility that has seen the institution donate food, sanitizers and masks to Kiambu County.

Among the visiting teams were Registrar Administration, Dr. Rose Ndegwa and Chief Corporate Communications Officer, Dr. Hindzano Ngonyo, Registrar Research, Production and Extension Dr. Patrick Mbindyo, and Deputy Dean of Students Dr. Fredah Wanzala.

JKUAT Donates Sanitizers, Masks and Jackets to Juja Community

The Juja sub-county security agencies, business women as well as *Boda bodas* operating around the JKUAT main campus in Juja have received a boost in their quest to ward off Coronavirus, following donations of branded sanitizers, facemasks and reflective jackets made by Jomo Kenyatta University of Agriculture and Technology, Thursday, August 6, 2020.

Speaking before receiving the donations at Juja Sub-county Police Station, Deputy County Commissioner, Mr. Charles Murithi, underscored the significance of JKUAT in Juja, during the function also attended by Deputy Sub-county Police Commander, Pixley Musyoki, Sub-county Directorate of Criminal Investigations Officer, Richard Mwaura, and Juja Sub-County CIPU Commander, Ms. Lydia Macharia.



Prof. Ikua (left) hands sanitizers to Mr. Musyoki.

Mr. Murithi recollected that during meetings co-chaired by the Deputy Vice Chancellor in charge of Administration, Prof. Bernard Ikua, the stakeholders were able to address several challenges because of the cooperation.

He expressed his desire “to work together for the good of the students.” He requested the University to support the Juja sub-county office by complementing its greening efforts through provision of tree seedlings.

In his remarks prefacing the handing over of sanitizers and facemasks, Prof. Ikua, who represented the Vice Chancellor, Prof. Victoria Ngumi, underscored the role of JKUAT as a leading training and research institution whose mandate requires close collaboration and partnership with the local community.

Prof. Ikua informed the gathering that since the advent of Covid-19 pandemic, JKUAT had developed several products and innovations including ventilators, sanitizers, face masks, contact tracing and Covid-19 prediction system among other innovations.



Mubarak hands over jackets to boda riders.

Some of the outputs, he noted, were currently being used by the Ministry of Health in providing important information and guidance in the fight against the Covid-19 disease infection in Kenya.

“This visit is part of the University’s corporate social responsibility and outreach to enhance collaboration with the University’s valued stakeholders and the local community through

hygiene products. We have come with sanitizers, facemasks to share with you, so that you can protect yourself against the coronavirus,” Prof. Ikua stated.

He acknowledged the existing good relations between the University and the police and reiterated the need to work more closely in areas of mutual concern to the university and local community.

Prof. Ikua was accompanied by Deputy Vice Chancellors, Prof. Robert Kinyua (Academic Affairs) and Prof. Jackson Kwanza (Finance), both appreciated the Juja Police for working with the University to ensure students and staff were secure and safe, a fact echoed by JKUSA President, Abdulahi Somo Mubarak.



CIPU Commandant receives her package from Prof. Kinyua

Sub-county Directorate of Criminal Investigations Officer, Richard Mwaura thanked the University for sharing masks and sanitizers, noting the hygiene products will help to protect the officers against the coronavirus infection.



Women display sanitizers and masks

Women at Juja market could not hide their joy when Registrar (Administration), Dr. Rose Ndegwa, Chief Security Officer, Samuel Kamande and students made a stopover to distribute sanitizers and face masks to the business community including *Mama mbogas*, who thanked JKUAT for the donations.

JKUAT Students Empower Vulnerable Children on COVID-19



Waweru demonstrates to a child how to properly wear a mask

Children are among the most vulnerable during any kind of upheaval, and the Coronavirus pandemic is no exception. Although children do not represent a high-risk group for direct COVID-19 fatality, the pandemic posts far-reaching secondary impacts that heighten risks to children's rights and wellbeing.

To lessen the negative impact of the pandemic, a group of JKUAT students led by Moses Waweru made it their responsibility to empower and build the capacity of the vulnerable children in Juja on the adverse effects of Coronavirus and how to protect themselves from it.

The group of students under the patronage of JKUAT Equity Leaders Chapter (JKUELC) has made children size reusable masks and distributed over 200 of them in a bid to ensure that the children are taking the necessary precaution against the virus.

JKUELC first stop was the Break, Bless and Share Children's Home located near Juja Farm where apart from distributing the masks to the children and educating them on matters COVID-19, the students have also taken up mentorship programmes in the home. The mentors are responsible for the children's academic and personal growth.

JKUAT Constructs Waterless Sanitation System For Gachororo School

As part of institutional efforts geared towards enhancing the academia-community relations through development and outreach programs, Jomo Kenyatta University of Agriculture and Technology (JKUAT) has constructed a urine-diverting dry toilet (UDDT) at Gachororo School that operates without water and does not have odour or vector problems.

According to Dr. James Messo, a Senior Lecturer at JKUAT Department of Soil, Water and Environmental Engineering and the Principle Investigator of the UDDT, the sanitation system which is the first of its kind in Juja, is designed with separate compartments for urine and faeces to harvest dry excreta.

The dry excreta management method, Dr. Messo said, has been researched widely and the findings have indicated that faeces and urine can be used as an alternative source of fertilizer, since urine is rich in nitrogen, while fecal matter is rich in potassium and phosphorous.

"Why buy NPK fertilizer when your body is a natural system that manufactures it? The entire process requires harvesting the "raw materials" and sanitizing them before their use," Dr. Messo explained.

The project which was handed over by SWEED to Gachororo Primary School Head Teacher Ms. Eveline Wanjohi on Thursday, February 18, 2021, was funded by Africa-ai-Japan to the tune of Ksh. 800,000.



Dr. Messo explains how the fecal matter is collected from the UDDT facility at the school.

Mr. Austin Otieno who is a PhD student at JKUAT, is currently doing further research on the project, studying the performance of biomass harvested from the dry toilet in the production of briquettes, as a potential sustainable source of alternative energy for use at household level. Mr. Otieno is under the supervision Prof. Patrick Home, Dr. Messo and Dr. Sylvia Murunga all JKUAT lecturers from SWEED.

Speaking during the handing over ceremony at Gachororo Primary School in Juja, Dr. Messo expressed his gratitude to Japanese International Cooperation Agency (JICA) for funding the project, noting, the facility will go a long way in ensuring the primary school with a total of 2018 students has hygienic sanitation.



Left above, the old toilets versus the newly constructed sanitation facility (far right).

On her part, Ms. Wanjohi thanked JKUAT for the facility noting that her institution was in dire need of support.

“We currently have 2018 students and 35 teaching staff who will now be able to access and utilize the facility,” said. Ms. Wanjohi. She said the school was looking forward to more partnerships with the University on initiatives to benefit the development of the local community.

Kenya Air Force and JKUAT Plant Trees to Support Afforestation



L-R, Dr. Moses Gechua from Botany Department, Prof. Kinyua, and Prof. Kenji, assist Hon. Shah to plant a tree.

Staff and students of Jomo Kenyatta University of Agriculture and Technology (JKUAT) teamed up with about ninety (90) officers from the Kenya Air Force (KAF), Saturday, November 7, 2020 in a collaborative tree planting exercise, aimed at increasing the University’s tree cover.

The exercise conducted on a 3-acre piece of land that is not used and curved from the JKUAT Agriculture Tuition Farm, saw participants plant 3000 tree seedlings that were provided by

the KAF. The majority of the seedlings were Acacia because they are most suited for the tract of clay soil.

Prof. Robert Kinyua, who represented the Vice Chancellor, Prof. Victoria Wambui Ngumi, expressed his deep concern for the environment, noting that Africa's rich biodiversity is under threat hence the need for concerted efforts towards achieving more green spaces.

These, Prof. Kinyua noted, are essential in solving problems related to energy, medicine, and many more. He also lauded KAF for completing the exercise in a record time of two hours.



Speaking after the elbow greasing activity that also incorporated the planting of medicinal plants, Juja Ward MCA, Hon. Kalpesh Shah, commended the disciplined forces for extending their support to JKUAT on the noble exercise and urged Juja residents to embrace tree planting as it could help reduce incidences of perennial flooding witnessed in Juja.

Led by Captain Eric Oduor, KAF expressed its interest in supporting future collaborations of a similar nature given the impressive land acreage at JKUAT set aside for afforestation.

The facilitation by KAF was enabled by the Kenya Defence Forces (KDF) Environmental Soldier Program, an approach aimed at making their social responsibility more human-centric.

Reiterating the University's commitment to maintain the trees, especially in the dry season, Prof. Glaston Kenji, Director, Directorate of Laboratories and Environmental Management (DLEMA), appreciated the soldiers for joining JKUAT to fight the enemy of environmental

degradation. He reiterated the commitment of DLEMA and JKUAT Environmental Management Association (JEMA) in coordinating the critical exercise which he termed crucial in mitigating degradation.



JKUSA Secretary, William Onkoba (centre) plants a tree seedling assisted by Prof. Sila (right) and a member of KAF.

JKUAT has been planting trees since its inception in 1981, the last few years have necessitated the institution to widen the expanse in order to meet the set target of 10% tree coverage in public universities. This is in keeping with a directive from the Ministry of Education, dating back to 2016.

JKUAT, KALRO Develop a Finger Millet Threshing Machine



Finger Millet Threshing Machine providing viable and prudent solutions to farmers

Jomo Kenyatta University of Agriculture and Technology (JKUAT) in conjunction with Kenya Agricultural and Research Organization (KALRO) embarked on a mission to finding solutions to problems facing farmers in Bomet and Kericho counties.

The collaboration dubbed *Sustainable Participatory Enhancement of Finger Millet Value Chain* is under the Kenya Climate Smart Agriculture Project (KCSAP) funded by the World Bank and aims at leveraging on newly developed and adopted technologies, providing viable and prudent solutions.

As the adage goes necessity is the mother of invention, JKUAT project lead, Prof. Christopher Kanali said, the Finger millet threshing machine was developed through collaboration with Tecsol Ltd, a Nakuru based company. The Finger-millet farmers were initially undertaking traditional hand threshing and separating the edible grains from the panicle, a labor-intensive process.

“The manual process was quite tedious as it involved putting sizeable amount of dried finger millet in bags, beating to detach grains, repeated winnowing to obtain clean grains and packaging. Efficient threshing (using the new developed technology) is thus a promising solution to most rural farmers who produce finger millet on small farms for consumption locally and regionally,” asserted Prof. Kanali, who is also the Co-Principal Investigator of the project.



Prof. Kanali

The machine, which is made of mild steel, a component readily available locally, is portable making it easier to be moved from site to site. It also has a hopper (an inlet where the finger millet is put). The Finger-millet thresher, which has the ability to thresh, winnow and polish dry finger millet pinnacles, is operated by two people, has a 98% removal of bran on the grain tips as well as 95% of chaff, runs on a petrol engine with 7.5 horsepower and can produce between 200 – 300 kg per hour of clean finger millet.

“The finger millet thresher has proven to be an ideal solution to the manual threshing of finger millet,” attested Prof. Kanali. According to Prof. Kanali, the machine consumes about 1 liter of petrol per hour and has a maximum weight of 150 kilograms and costs roughly between Kshs. 180,000 and Kshs. 250,000.

On capacity building, the JKUAT team and partners embarked on a series of field demonstrations in various farms in the two counties in a bid to reduce post-harvest loss and ease the threshing process. He called upon the county government to set up funding for farmers to be able to acquire the machine as it is costly. Prof. Kanali further encouraged farmers to form groups and pool resources together to increase their purchasing power. “We have the capacity and skills to address problems facing us as well as come up with innovations in the long-term, especially in the agricultural sector. Research is key if we are able to leverage on it fully,” concluded Prof. Kanali.

On future plans, the Co-Principal Investigator stated they aim to patent the machine to ensure their rights are well safeguarded.

Also involved in the machine development are Dr. Erick Ronoh as the Project secretariat, Gerishom Andalia and Victor Langat both as technical field assistants.

JKUAT Trains Farmers on Button Mushroom Farming



Mr. Muchiri demonstrates how a button mushroom is grown

Jomo Kenyatta University of Agriculture and Technology (JKUAT), Mushroom Growing Resource center convened a training for farmers from Uplands Mushroom Self-help Group in a bid to equip them with mushroom growing skills in April 2021. The farmers were trained

on button mushroom formulation and production process, control of pests and diseases, packaging, preservation and harvesting and post-harvest handling.

According to the Forest Station Manager, Uplands Forest Station, Nairobi County, Mr. Isaac Waweru, the training was fully catered for by the Kenya forest service (KFS) as a way to giving back to communities who manage the forest through living and cultivating around it. “The KFS act says that communities living around the forest should benefit through the plantation establishment and livelihood improvement scheme (PELIS). Through the scheme they plant food crops for both subsistence and commercial purposes,” said Mr. Waweru.

Mr. Waweru revealed mushroom farming is a viable economic venture and is instrumental in changing the fortunes of the farmers. “Mushroom farming is quite profitable compared to other practices such as beekeeping and eco-tourism which are quite common around forests,” said Mr. Waweru.

Speaking after the training, Chairman, Uplands Mushroom Self-help Group, Mr. Simon Githinji was appreciative of the training and all the stakeholders involved, noting that the information and skills they had been impacted with would go along way in ensuring they are a success in button mushroom farming.



The participants pose with their certificates after the training

Mr. Patrick Muchiri, a Senior Technician and Researcher at the Institute of Biotechnology Research (IBR) at JKUAT, urged the participants to ensure they effectively plan before they

venture fully into mushroom farming as it requires prior planning to ensure smooth running of any business.

Mr. Muchiri, who was the trainer, underscored the importance of keeping records, urging the participants to ensure they diligently kept records that are accurate, reliable, and easy to follow. He said JKUAT is committed to the training and will continue to train farmers across the counties on how to build a mushroom housing structure, grow, prepare, dry and package the mushrooms.

JKUAT Scientists Promote Orange-Fleshed Sweet Potato in Isiolo



The project researchers in the field in Isiolo.

A team of scientists at the Jomo Kenyatta University of Agriculture and Technology's College of Agriculture and Natural Resources (COANRE), Department of Horticulture and Food Security, led by Dr. Agnes Kavoo (Principal Investigator), have successfully implemented a research project aimed at promoting Orange-fleshed sweet potato (OSP) in Isiolo County to address nutritional challenges.

The scientists – Dr. Rashid Mwashasha, Dr. Leonard Kiirika and Dr. Lilian Kariuki, contend that undernourishment and malnutrition which are closely related to deficiencies of vitamins and minerals, have led to more than two billion people in the world suffering from hidden hunger.

According to the scientists, deficiency of micronutrients remains a leading challenge among children and pregnant women in arid and semi-arid areas (ASALs) of Kenya. They argue that

an important pathway to reaching adequate nutrition and intake of these nutrients especially vitamin A, which is essential for enhancing the immune system, is through food fortification.



A farmer in Isiolo displays the actual OSP roots harvested from his farm after a period of 3 months.

The Orange-fleshed sweet potato project, funded by the United States Agency for International Development (USAID) through the program for enhanced engagement in research (PEER), has just been implemented in the arid and semi-arid region of Isiolo County.

Isiolo lies within the ASAL areas in North Eastern Kenya and is dominated by pastoralists (67%) with only 26% agro-pastoralists and the remaining 7% are charcoal/firewood vendors. The project targeted pastoral communities to enhance a shift in their current social-economic lifestyle from over-reliance on pastoralism to crop farming.

The OSP is a rich plant-based source of beta-carotene which the body converts into Vitamin A upon consumption, and has the potential to alleviate Vitamin A deficiency within the rural communities.

The JKUAT researchers conducted a participatory rural appraisal to assess the adoption potential of OSP in Isiolo County. Through household surveys, the farmers' knowledge, production practices, constraints, acceptance and willingness to grow the OSP were profiled.

The survey further revealed that 100% of the farmers interviewed were willing to grow the OSP. However, the challenges facing production as reported by the majority of the farmers included; pests and diseases, lack of improved varieties, short shelf life and lack of market.



Orange fleshed sweet potato awareness meeting. JKUAT researchers engage farmers on the health benefits of OSP in Isiolo County.

Farmers were also aware of sweet potato utilization as a dual purpose crop, either as food (81%) and feed (52%). Farmers' participation in the project led to an increase in agronomic and nutritional knowledge among the households and uptake of OSP varieties.

The dual nature of sweet potato utilization suggests a huge potential for up-scaling production to satisfy a demand dietary diversification, value addition and eventual increase in household incomes and reduced resource related conflicts among pastoralist communities.

One of the major milestones realized within one year of the project implementation was over 200 households in Isiolo County had adopted OSP production in at least $\frac{1}{4}$ acre of land. This suggests a major shift from a traditionally pastoralist community to a crop farming community.

SEED Centre Draws Sustainability Roadmap in Olderkesi



From left; Mr. Saaya and Dr. Ndiritu present the Certificate of registration to the leaders of Olderkesi SEED Cooperative Society.

As the countdown to the installation of a min-grid plant at the remote Olderkesi location in Narok County draws near, a team from the Jomo Kenyatta University of Agriculture and Technology (JKUAT), and the Narok County Directorate of Co-operatives gathered at Olderkesi to facilitate the final training and the awarding of a Co-operative Certificate of registration to the community members.

Held on Thursday June 24, 2021, the event was a culmination of a months-long process that entailed intensive consultation with the Olderkesi community members, training and capacity building to the community on how to run a co-operative society, and why it is important to the running of the SEED Project.

The Sustainable Energies, Entrepreneurship and Development (S.E.E.D) Project is a 5-year joint initiative of JKUAT (College of Engineering and Technology), Kenya, in partnership with the Technical University of Munich (TUM), Germany. Funded by the German Academic Exchange Service (DAAD), the project is premised on the 7th Sustainable Development Goal (SDG) of providing access to “*affordable, reliable, sustainable and modern energy for all*”. Geared towards providing sustainable renewable energy to marginalized communities with no access to electricity, the SEED Project in Kenya settled on Olderkesi location, situated in Narok West Constituency, Narok County. At slightly over 20 kilometers from the closest powered small town of Naikarra, Olderkesi shopping Centre is currently completely off the national grid.



Eng. Ndiritu confers with Eng. Mathew (in orange reflector jacket) at the mini-grid installation site, as members of the community and SEED Coordinating team looks on.

As a means to ensuring ultimate self-reliance, the project is focusing from the onset, on building the community's capacity to plan, finance, and implement solutions to local development challenges, and ensuring there is commitment to see these solutions through effectively, inclusively, and with accountability. The establishment of the Olderkesi SEED Cooperative Society Limited is a crucial tenet in this journey to self-reliance.

Co-creation with the community will guarantee stability, resilience and success of the project, long after the JKUAT team leaves Olderkesi. Through the Cooperative Society, the community will coordinate the operation and maintenance of the Olderkesi mini-grid, the issuance of electricity bills to customers, collection of billing finances from the customers, generation and distribution of electricity, and also engage in the sales and marketing of agricultural products.



The meeting with Olderkesi SEED Cooperative Society members.

In its operation and execution, the SEED Project has, and continue to involve multiple partners and stakeholders, including the Rural Electrification and Renewable Energies Corporation (REREC), Energy & Petroleum Regulatory Authority (EPRA), Ministry of Energy and Petroleum (MOEP), the Narok County Government, Local Area Administration, Community Interest Groups and Members of the Community.

The initiative will not only contribute to United Nation’s Sustainable Development Goal 7, but also achieve much more as a result of its positive ripple effects. With a reliable source of power in the place, the economic reality will change. And that is why entrepreneurship is a crucial part of this project. With access to pumped water, agriculture and agri-business will become a reality there, and that means food security and social empowerment. Through the SEED Centre, the University will be living true to its mandate of conducting research, coming up with innovations that are impacting communities, enhancing capacity building, and spearheading technology transfer.

PROF. VICTORIA WAMBUI NGUMI Ph.D., EBS.

VICE CHANCELLOR

AMB. ENG. MAHBOUB MAALIM
MOHAMMED

CHAIRMAN OF THE UNIVERSITY COUNCIL

10. REPORT OF THE UNIVERSITY COUNCIL MEMBERS

The Council Members submit their report together with the audited financial statements for the year ended June 30, 2021, which show the state of the entity's affairs.

i) Principal activities

The principal activities of the University continue to be offering accessible quality training, research and innovation in order to produce leaders in the fields of Agriculture, Engineering, Technology, Enterprise Development, Built Environment, Health Sciences, Social Sciences, Social Sciences and Other applied sciences to suit the needs of a dynamic world.

ii) Results

The results of JKUAT for the year ended June 30, 2021, are set out on page 1 under the Statement of Financial Performance.

iii) Council Members

The members of the University Council who served during the year are shown on page iii.

During the year the Council Chair, Dr Gumato Ukur Yatani retired and Ambassador (Eng.) Mahboub Maalim Mohamed was appointed on Friday, October 16, 2020, by His Excellency, President Uhuru Kenyatta through a *Gazette Notice* No. 10759/2019. He will serve the Council up to November 7, 2022.

iv) Auditors

The Auditor General is responsible for the statutory audit of the entity in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the University Council


.....
PROF. VICTORIA WAMBUI NGUMI Ph.D. EBS.
SECRETARY TO THE UNIVERSITY COUNCIL.

11. STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2021

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

Council accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, consistent with previous years and in conformity with International Public Sector Accounting Standards. Council is of the opinion that financial statements give a true and fair view of the state of financial affairs of the University as at 30th June 2021 and for its surplus for the year then ended.

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 Council 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 Council and is signed on its behalf by:



PROF. VICTORIA NGUMI, Ph.D. EBS

VICE CHANCELLOR

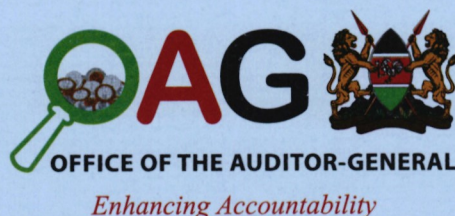


**AMB. ENG. MAHBOUB MAALIM
MOHAMMED**

UNIVERSITY COUNCIL CHAIR

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Jomo Kenyatta University of Agriculture and Technology set out on pages 1 to 40, which comprise of the statement

of financial position as at 30 June, 2021 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Jomo Kenyatta University of Agriculture and Technology as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the and the Public Finance Management Act, 2012 and the University Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Personal Emoluments Expenditure

The statement of financial performance and Note 5(i) to the financial statements reflects personal emoluments expenditure of Kshs.5,259,174,673. This amount includes staff salaries amount of Kshs.2,732,437,175 and casual workers wages amount of Kshs.2,879,023. However, the personnel emoluments amount varies with the payroll amount of Kshs.4,772,246,230 resulting to an unreconciled variance of Kshs.486,928,443.

In the circumstances, the accuracy and completeness of staff costs of Kshs.5,259,174,673 could not be confirmed.

2. Inaccuracies in Inventories Balance

The statement of financial position and Note 9 to the financial statements reflects inventories balance of Kshs.22,261,093. However, review of the records revealed unexplained variances amounting to Kshs.1,181,652 between the financial statement and inventory reports in respect of various items of inventory.

In the circumstances, the accuracy and completeness of inventories balance of Kshs.22,261,093 could not be confirmed.

3. Inaccuracies in Trade and Other Receivables

The statement of financial position and Note 10 to the financial statements reflects a balance of Kshs.2,872,875,194 in respect of trade and other receivables. Included in the balance is an amount of Kshs.14,287,012 in respect of transport, medical and other costs for services offered by the University to Jomo Kenyatta University of Agriculture and Technology (JKUAT) Enterprises Limited which is a wholly owned subsidiary. However, the subsidiary's statement of financial position reflects trade and other payables of

Ksh.2,568,182 owed to the University resulting to an unreconciled variance of Kshs.11,718,830.

Further, the receivables balance includes an amount of Kshs.201,140,451 due from various entities that have been outstanding for over one (1) which included amounts of Kshs.2,758,109, Kshs.1,172,928, Kshs.2,525,600 and Kshs.3,565,696 due for over three (3) years from a Housing Co-operative, a local bank, car loans defaulters, smart harvest project, and an institute respectively.

In addition, the university made a 10% provision of bad debts amount of Kshs.319,208,355 which was calculated on the gross trade and other receivables balance of Kshs.3,192,083,549. However, no report was provided for audit on the University's review and assessment of the trade and other receivables.

In the circumstances, the accuracy, completeness and recoverability of debtors amounting to Kshs.2,872,875,194 could not be confirmed.

4. Understatement of Trade and Other Payables

The statement of financial position and Note 12 to the financial statements reflects a balance of Kshs.6,417,860,273 in respect of trade and other payables. Review of the statement of financial position of Jomo Kenyatta University of Agriculture and Technology Industrial Park Limited, a wholly owned subsidiary of the University, reflects a trade and other receivables balance of Kshs.125,100,000 owed by the University. The debt arose from funds transferred to the University by the Company in 2019. However, the transfers were not disclosed in the University's financial statements under trade and other payables. Management explanation that the cash injections were University's compensation for contribution in undertaking joint projects was not supported by any documents.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.6,417,860,273 could not be confirmed.

5. Failure to submit Consolidated Financial Statements

The University wholly controls investments in Jomo Kenyatta University of Agriculture and Technology Industrial Park Ltd. However, the financial statements submitted for audit were not consolidated with statements for the Company as required by IPSAS 35.

In the circumstances, the financial statements did not comply with International Public Sector Accounting Standards (IPSAS 35).

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Jomo Kenyatta University of Agriculture and Technology Management in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Uncertainty Relating to Sustainability of Services

The statement of financial performance reflects a deficit of Kshs.1,393,565,393 resulting in an accumulated deficit of Kshs.933,229,573. In addition, the statement of financial position reflects total current assets balance of Kshs.3,410,770,913 and total current liabilities balance of Kshs.7,025,996,008 resulting in a negative working capital of Kshs.3,615,225,095.

In the circumstances, the ability of the University to continue to sustain its services is dependent on continued Government support and suppliers.

My opinion is not qualified based on the above matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual revenue on comparable basis of Kshs.7,235,783,211 and Kshs.5,907,267,865 respectively resulting in under-performance of Kshs.1,328,515,346 or 18%. In addition, the actual expenditure during the year under review was Kshs.7,300,833,258 against an approved budget of Kshs.7,232,103,969 resulting to an over-expenditure of Kshs.68,719,289 or 1% of the budget. Management attributed the shortfall in revenue collection to challenging business environment brought about by restructuring of the educational sector which resulted to the drastic reduction of the number of candidates who qualified to join the self-sponsored programmes, increased staff costs from implementation of the Collective Bargaining Agreements (CBA), non-implementation of the differentiated unit cost funding model and the Covid-19 pandemic.

In the circumstances, the underfunding affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements. However, Management had not resolved the issues nor disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Placement of Officers in Acting Capacity

Review of payroll and human resources records revealed that twelve (12) officers were holding various positions in acting capacity and as previously reported, these officers continued to be paid acting allowances for more than six (6) months contrary to the provisions of Section 34(3) of the Public Service Commission Act, 2017 that states that an officer may be appointed in an acting capacity for a period of at least thirty (30) days but not exceeding a period of six (6) months. Management explained that this was due to financial constraints and freeze on recruitment by the Government.

In the circumstances, Management was in breach of the law.

2. Irregular Placement of Officers in Higher Grades

Review of the human resource master roll, the payroll data and the University's staff establishment revealed that thirty (30) members of staff have been engaged at higher grades than the approved staff establishment resulting to overpayment of salaries by Kshs.4,157,538 contrary to Section 1.5.1 of the Human Resources Policies and Procedures which require the Head of Department or Section Head to refer to the approved staff establishment during the determination of vacancies and posting.

In the circumstances, Management was in breach of the law.

3. Overpayment of Basic Salaries

Review of the basic pay rates outlined in the 2013-2017 Collective Bargaining Agreement of Kenya Universities Staff Union (KUSU), Universities Academic Staff Union (UASU), and Kenya Union of Domestic Hotels, Educational Institutions, Hospitals and Allied workers (KUDHEIHA) and the basic amounts paid by the University revealed a variance of Kshs.8,043,360 resulting from payment to members of staff above the salary ranges prescribed for their grades during the year under review.

In the circumstances, Management was in breach of the law.

4. Unremitted Statutory Deductions

The statement of financial position reflects trade and other payables balance of Kshs.6,417,860,273. The balance includes an amount of Kshs.5,454,532,982 in respect

of sundry creditors. The creditors include unremitted statutory deductions in respect of pension deductions and contributions by employer, Pay As You Earn (PAYE) and other third-party deductions from employees of Kshs.1,937,426,915, Kshs.2,214,877,493 and Kshs.191,095,236 respectively totalling Kshs.4,343,399,643. Further, the sundry creditors balance includes balances due to general suppliers and other contractors totaling Kshs.1,111,133,339 out of which balance totalling to Kshs.196,310,940 have been outstanding for more than one (1) year. Management did not provide an explanation for non-remittance of statutory deductions and non-settlement of long outstanding creditors.

In the circumstances, Management was in breach of the law.

5. Stalled Proposed Erection of Perimeter Wall

The statement of financial position and Note 8 to the financial statements reflects property, plant and equipment balance of Kshs.24,366,825,565. Included in the balance is an amount of Kshs.584,894,999 in respect of work in progress. As previously reported, the work in progress includes construction of the University boundary wall valued at Kshs.50,698,799. The contract for the proposed boundary wall was entered into in 2012 at a contract sum of Kshs.68,836,283. However, review of the status and physical verification of the project carried out in April, 2022 revealed that works stalled in 2015 following a court injunction by three (3) claimants. Since then, sections of the fence have been vandalized whereas others stalled at foundation level even though a total of Kshs.50,698,799 or 73.6% of the contract sum had been paid. The status of the legal suit was provided for audit review.

In the circumstances, the University may not have obtained value for money on funds spent on the project.

6. Stalled Water Bottling Plant

As previously reported, the University spent Kshs.18,299,677 or 50.2% of the contract sum on certified works for the proposed water bottling project. However, physical verification of the project in April, 2022 revealed that the project is not in use and the plant has never been functional. Management did not provide satisfactory explanation on the lack of operationalization of this project and have since handed it over to its subsidiary JKUAT Enterprises Limited for completion and operationalization.

In the circumstances, the regularity of the expenditure of Kshs.18,299,677 incurred on the water bottling plant could not be confirmed.

7. Delayed Completion of Extension of Administration Block

Included in the property, plant and equipment balance is work in progress balance of Kshs.324,412,465 in respect of an extension of administration block. As reported previously, the University entered into a contract for the construction of the new administration block for a contract period of seventy-two (72) weeks commencing on 21 January, 2013 at a contract sum of Kshs.285,919,713. Review of the project documents reveals that the contract was extended to 6 December, 2014 and the contract

sum was varied to Kshs.348,366,919 representing an increase of 22% of the original contract sum. Physical verification of the project in April 2022, revealed that the contractor was on site and the building was approximately 90% complete. However, Management did not provide explanations on why the project was still incomplete even after several contract extension periods including the last one of 28 March 2020. In addition, no evidence was provided for the approval of the variations that exceeded the 15% allowable level of the then applicable Public Procurement and Disposal Act, 2005. Further, no explanation was provided by Management on how and when it intends to complete the building and put it into the intended use.

In the circumstances, Management was in breach of the law and the university has not realised value for money on the incomplete building.

8. Delayed Implementation of the Enterprise Resource Planning Software

The University awarded tender No. JKUAT/22/2017-2018 to a software firm for the supply, configuration, testing and commissioning of a web-based University Enterprise Resource Planning (ERP) system through a contract dated 23 July, 2018 at a contract cost of Kshs.51,040,000. The contract was to be executed in four phases with completion targets dates as indicated in the table below:

	Proposed Start Date	Expected Phase Date	Cost (Kshs.)
Phase I (One)	23 July, 2018	03 August, 2018	5,104,000
Phase II (Two)	23 July, 2018	13, September, 2018	15,312,000
Phase III (Three)	13 September, 2018	14 November, 2018	15,312,000
Phase IV(Four)	15 November, 2018	19 December, 2018	12,760,000
Retention	To be paid 6 months after project closure		2,552,000
Total			51,040,000

Further, an addendum dated 1 April, 2019 changed the implementation of the project from phase form to module form as per the modules contained in each phase. The addendum also extended the main contract agreement period for three (3) months to run from 1 April, 2019 up to 30 June, 2019. As at the time of audit, the contractor had only implemented phase II Student Management Module, Students' Academic Module, Students Finance, Project Management Module. Hotels and Accommodation Management Module and Staff and Student Web Portal. At the time of audit, the firm had raised invoices amounting to Ksh.21,373,000 which is approximately 42% of the total implementation cost. Review of the implementation revealed that both phase I and II were behind the implementation schedule as indicated in the above table. Phase III and phase IV of the system have not been implemented. No explanation was provided for the delayed installation of the software.

In the circumstances, the University may not have obtained value for money on funds spent on the ERP system.

9. Irregular Procurement of Graduation Coverage Services

During the 35th and 36th graduation ceremonies held in November, 2020 and March, 2021 respectively, the services of a local media house was directly procured for provision of live coverage at a contract price of Kshs.7,900,000. Review of the procurement records revealed that the media house was not prequalified to offer the services contrary to the provisions of Section 103 of the Public Procurement and Asset Disposal Act, 2015 on when a procuring entity may use direct procurement.

In the circumstances, Management was in breach of the law.

10. Students Graduating with Outstanding Fees Balances

Review of students' debtors lists for the year under review and the University's graduation list held in December, 2020 and April, 2021 revealed that five hundred and fifty-seven (557) students graduated with unpaid fee balances amounting to Kshs.22,165,274. This was against the University's fee payment policy that requires bonafide list of eligible students compiled by Academic Affairs Registrar in consultation with the student finance office for a student to sit for university examinations.

In the circumstances, Management was in breach of the University's fee payment policy.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Accrued Students' Fee Balances

Review of the student balances at the beginning of the financial year under review indicated that four thousand two hundred and seventy-four (4,274) students were invoiced. The students had outstanding fees balances amounting to KShs.221,771,120 from the previous financial year. However, Management did not provided evidence of measures taken to enforce collection of fees.

In the circumstances, it was not possible to confirm existence of effective internal controls to guarantee collection of outstanding students fees.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and The University Council

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the University's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the University or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The University Council is responsible for overseeing the University's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect

a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the University's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue to sustain its services. If I conclude that a material uncertainty exists,

I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the University to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the University to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 September, 2022

13. STATEMENT OF FINANCIAL PERFORMANCE

INCOME	NOTE	2020/2021	2019/2020
		KSHS	KSHS
Income from Non-Exchange Transactions	2	2,830,812,236	3,493,984,116
Income from Exchange Transactions			
Tuition and Other Fees – Main Campus	3	2,222,036,387	2,447,648,082
Income from Other Services Rendered	4(i)	30,635,960	63,280,769
Other Income	4(ii)	559,432,595	501,101,729
Amortization of Special Accounts & Grants	7(b)	264,350,687	296,518,952
Sub Total		3,076,455,629	3,308,549,532
		5,907,267,865	6,802,533,648
EXPENDITURE			
Personal Emoluments	5(i)	5,259,174,673	4,634,609,293
Academic Department Costs	5(ii)	217,153,204	266,506,730
Administrative Department Costs	5(iii)	38,741,716	50,862,680
JKUAT Campus Costs	5(iv)	411,275,835	685,371,564
Student Welfare Costs	5(v)	20,166,746	46,085,705
Maintenance Works Costs	5(vi)	21,046,375	17,804,240
Miscellaneous Expenditure	5(vii)	17,459,087	34,565,293
Central Services Costs	5(viii)	1,040,721,811	969,899,551
Council Committees Expenses	5(ix)	10,743,124	7,803,890
Amortisation of Special Accounts & Grants	7(b)	264,350,687	296,518,952
		7,300,833,258	7,010,027,898
Surplus/(Deficit) for the Year		(1,393,565,393)	(207,494,250)

14. STATEMENT OF FINANCIAL POSITION

	2020	2021	2021
ASSETS			
CURRENT ASSETS			
Inventories	9	22,261,093	27,116,750
Trade and Other Receivables	10	2,872,875,194	3,820,604,198
Cash and bank balances	11a	515,634,626	600,289,900
		3,410,770,913	4,448,010,848
NON CURRENT ASSETS			
Property, Plant and Equipment	8	24,366,825,565	9,482,426,374
Investments	13	444,625,004	444,625,004
Biological Assets-Livestock	15	6,275,000	5,830,000
Intangible Asset - ERP Software	16	17,428,999	17,428,999
		24,835,154,568	9,950,310,377
TOTAL ASSETS		28,245,925,481	14,398,321,225
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	12	6,417,860,273	6,161,800,369
Deferred Income: Special Accounts & Grants - Unexpended Amount	7a	569,876,649	640,268,872
Bank Loan	14a	19,285,265	436,895,662
Current Portion of Borrowings	11b	18,973,821	65,329,166
		7,025,996,008	7,304,294,068
NON-CURRENT LIABILITIES			
Bank Loan	14b	2,700,470,211	2,302,145,079
TOTAL LIABILITIES		9,726,466,219	9,606,439,147
NET ASSETS			
Capital Fund	6	3,001,960,214	2,979,653,469
Revaluation Reserve	6	16,450,728,621	1,351,892,790
Accumulated Surplus	6	(933,229,573)	460,335,819
		18,519,459,262	4,791,882,078
TOTAL NET ASSETS AND LIABILITIES		28,245,925,481	14,398,321,225
TOTAL FUNDS, GRANTS AND LIABILITIES		28,245,925,481	14,398,321,225



CPA MARY NGUGI,
ICPAK NO 6733
AG. FINANCE OFFICER



PROF BERNARD W. IKUA, PhD,
DEPUTY VICE-CHANCELLOR
(ADMINISTRATION AND FINANCE)



PROF VICTORIA WAMBUI NGUMI, PhD, EBS
VICE-CHANCELLOR

15. STATEMENT OF CHANGES IN NET ASSETS

	Capital Fund	Revaluation Reserve	Accumulated Surplus	TOTAL
	KSHS	KSHS	KSHS	KSHS
As at 30th June 2019	2,898,069,023	1,350,892,790	667,830,070	4,916,791,883
Additions in the Year				
Donations – Motor Vehicle	81,484,446			81,484,446
Additions from JKUAT Nissin		1,000,000		1,000,000
Investment in NITP	100,000			100,000
Surplus for the Year			(207,494,250)	(207,494,250)
As at 30th June 2020	2,979,653,469	1,351,892,790	460,335,820	4,791,882,079
Additions in the Year	22,306,745	15,098,835,831		15,121,142,576
Surplus for the Year			(1,393,565,393)	(1,393,565,393)
As at 30th June 2021	3,001,960,214	16,450,728,621	(933,229,573)	18,519,459,262

Notes

1. In the year, JKUAT received Development Grants worth Kshs 22,306,745 to aid capital projects at the University. The capital fund thus grew to Kshs 3,001,960,214.
2. JKUAT assets were revalued upwards to the tune of Kshs 15,098,835,831. The Revaluation Reserve is now Kshs 16,450,728,621.
3. JKUAT incurred deficit worth Kshs 1,393,565,393 resulting in negative revenue reserves of Kshs 933,229,573.

16. STATEMENT OF CASHFLOWS

	NOTE	2020/2021	2019/ 2020
			<u>KSHS</u>
CASHFLOWS FROM OPERATING ACTIVITIES	-		
Surplus/(Deficit) for the year		(1,393,565,393)	(207,494,250)
Adjustment for :			
Depreciation Charge	8	314,572,808	165,901,597
Operating Profit before working capital changes		(1,078,992,585)	(41,592,654)
Decrease (Increase) in Debtors	10	947,729,004	26,604,136
Decrease (increase) in Inventories	9	4,855,657	6,928,432
Increase (Decrease) in Other Payables-Special Accounts	7a	(70,392,223)	89,605,683
Increase (Decrease) in Creditors	12	<u>256,059,904</u>	<u>753,492,393</u>
		1,138,252,342	876,630,644
Net Cash Generated from Operating Activities		59,259,757	835,037,991
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Furniture	8	(918,137)	(2,209,380)
Additions to Work In Progress	8	(92,303,710)	(164,616,444)
Purchase of Computers and Equipment	8	(6,914,321)	(29,207,075)
Increase/(Decrease) in Biological assets	8	<u>(445,000)</u>	<u>1,260,000</u>
Net cash used in Investing Activities		(100,581,168)	(194,772,899)
CASH FLOWS FROM FINANCING ACTIVITIES			
Grants allocated to Finance Capital Fund	6	22,306,745	81,484,446
Bank Loan - JKUAT Towers	14	-	(133,653,404)
Bank Loan - Kenyatta Road	14	(19,285,263)	(303,242,059)
Net cash used in Financing Activities		3,021,482	(355,411,017)
Net Increase (Decrease) in cash and cash equivalents		(38,299,929)	284,854,075
Cash and cash equivalents at beginning of year	11	534,960,734	250,106,659
Cash and cash equivalents at end of year	11	496,660,805	534,960,734
SUMMARY OF CASH AND BANK BALANCES			
Cash on hand and balance with banks	11a	515,634,626	600,289,900
Bank overdraft	11b	(18,973,821)	(65,329,166)
TOTAL		496,660,805	534,960,734

17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	ORIGINAL BUDGET		ADJUSTMENTS		FINAL BUDGET		ACTUAL ON COMPARABLE BASIS		PERFORMANCE	
	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021	2020/2021
INCOME										
Government Grant -Recurrent	2,830,812,236	2,830,812,236	-	-	2,830,812,236	2,830,812,236	-	-	0%	
Recurrent Grant Enhanced Capitalation	225,850,954	225,850,954	-	-	225,850,954	-	-	-	100%	
Government Grant Income	3,056,663,190	3,056,663,190	-	-	3,056,663,190	2,830,812,236	-	-	0%	
Total Government Recurrent Grant	3,056,663,190	3,056,663,190	-	-	3,056,663,190	2,830,812,236	-	-	0%	
Tuition and other Fees Income	3,581,011,730	3,581,011,730	-	-	3,581,011,730	2,222,036,387	(1,358,975,343)	(1,358,975,343)	(38%)	(a)
Other Income	160,722,754	160,722,754	-	-	160,722,754	339,399,010	178,676,256	178,676,256	111%	(b)
Expected Rent	212,150,537	212,150,537	-	-	212,150,537	250,669,546	38,519,009	38,519,009	18%	
Special Accounts & Grants	225,235,000	225,235,000	-	-	225,235,000	264,350,687	39,115,687	39,115,687	17%	(c)
Sub Total	4,179,120,021	4,179,120,021	-	-	4,179,120,021	3,076,455,629	(1,102,664,392)	(1,102,664,392)	-26%	
Total Income	7,235,783,211	7,235,783,211	-	-	7,235,783,211	5,907,267,865	(1,328,515,346)	(1,328,515,346)	-18%	
EXPENDITURE										
Personal Emoluments	5,076,866,036	5,076,866,036	-	-	5,076,866,036	5,259,174,673	(182,308,637)	(182,308,637)	-4%	(d)
Academic Departments Costs	236,600,605	236,600,605	-	-	236,600,605	217,153,204	19,447,401	19,447,401	8%	(e)
Administrative Departments Costs	67,776,257	67,776,257	-	-	67,776,257	38,741,716	29,034,541	29,034,541	43%	(e)
JKUAT Campus Costs	416,580,117	416,580,117	-	-	416,580,117	411,275,835	5,304,282	5,304,282	1%	(f)
Students Welfare Costs	53,773,125	53,773,125	-	-	53,773,125	20,166,746	33,606,379	33,606,379	62%	(h)
Maintenance Work Costs	41,953,171	41,953,171	-	-	41,953,171	21,046,375	20,906,796	20,906,796	50%	(i)
Miscellaneous Expenditure	37,900,667	37,900,667	-	-	37,900,667	17,459,087	20,441,580	20,441,580	54%	(j)
Central Services Costs	1,058,898,776	1,058,898,776	-	-	1,058,898,776	1,040,721,811	18,176,966	18,176,966	2%	(e)
Council, Committees expenses	16,520,216	16,520,216	-	-	16,520,216	10,743,124	5,777,092	5,777,092	35%	(g)
Special Accounts & Grants	225,235,000	225,235,000	-	-	225,235,000	264,350,687	(39,115,687)	(39,115,687)	-17%	(c)
Total Expenditure	7,232,103,969	7,232,103,969	-	-	7,232,103,969	7,300,833,258	(68,729,289)	(68,729,289)	-1%	
Surplus for the year		3,679,242			3,679,242	(1,393,565,393)		(1,397,244,635)		

Budget Notes

- Decline in Tuition and other Fees Income was due to reduced number of students qualified and admitted to the self-sponsored programs following the recent restructuring in the education sector, disruption of academic calendar due to Covid-19
- Improvement due to enhanced performance from various income generating units in the year
- Variance resulted from increased research activities in the year
- Negative Variance resulted from strict austerity measures implemented due to cash constraints, payment of CBA arrears
- Variance resulted from implementation of cost cutting measures across all departments in the year
- Variance resulted from implementation of cost cutting measures across all campuses in the year
- Positive Variance resulted from reduced activities due to Covid-19
- Positive variance due to prolonged closure due to disruptions in scheduled activities
- Positive variance due to reduced activities due to disruption in activities, adoption of virtual activities, rescheduling on planned activities
- Enhanced recurrent grant capitulation was expected but was not received in the year.

18. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Jomo Kenyatta University of Agriculture and Technology is established by and derives its authority and accountability from Act of Parliament, CAP 210 (C) of the Laws of Kenya. JKUAT is wholly owned by the Government of Kenya and is domiciled in Kenya. The principal activities are

- a) to provide directly or indirectly or in collaboration with other institutions of higher learning, facilities for University education (including agriculture, scientific, cultural, technological and professional education), and integration of teaching, research and effective application of knowledge and skills to the life, work and welfare of the citizens of Kenya;
- b) to participate in the discovery, transmission and preservation and enhancement of knowledge and to stimulate the intellectual participation of students in the economic, technological, agricultural, professional and cultural development of Kenya;
- c) to play an effective role in the development of agriculture and technology in conjunction with the industry and to provide extension services so as to contribute to the social and economic development of Kenya;
- d) subject to the Universities Act (Cap. 210B), to co-operate with the Government in the planned development of University education and, in particular, to examine and approve proposals for new faculties, new departments, new degree courses or new subjects of study proposed to it by any constituent college or other post-secondary institution; to determine who may teach, what may be taught, how it may be taught and when it may be taught at the University.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

Jomo Kenyatta University of Agriculture and Technology financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) accrual basis. The financial statements are presented in Kenya shillings, which is the

functional and reporting currency of JKUAT. The accounting policies have been applied as per IPSAS in the year under review.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the indirect method. The financial statements are prepared on accrual basis.

3. ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2021

Standard	Impact
Other Improvements to IPSAS	<p>Applicable: 1st January 2021:</p> <p>a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks.</p> <p>b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment. Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved.</p> <p>c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets. Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.</p> <p>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard.</p> <p>The University has not adopted the amendments yet.</p>
Standard	Effective date and impact:
IPSAS 41: Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model

Standard	Effective date and impact:
	<p>that is applicable to all financial instruments subject to impairment testing; and</p> <ul style="list-style-type: none"> • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>The University has not adopted it yet.</p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows. <p>The University has not adopted it yet.</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>The University has not adopted it yet.</p>

Standard	Impact
IPSAS 40: Public Sector Combinations	<p>Applicable: 1st January 2019</p> <p>The objective to issue IPSAS 40 was to establish requirements for classifying, recognizing and measuring public sector combinations. The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only) Business combinations and combinations arising from non-exchange transactions which are covered purely under Public Sector combinations as amalgamations.</p>

ii. Early adoption of standards

Jomo Kenyatta University of Agriculture and Technology did not early-adopt any new or amended standards in the year 2020/2021.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue Recognition

i) Revenue from non-exchange transactions – IPSAS 23

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to JKUAT and can be measured reliably.

ii) Revenue from exchange transactions – IPSAS 9

Rendering of services

Jomo Kenyatta University of Agriculture & Technology recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to JKUAT.

Rental income

The University owns JKUAT Towers that has operating leases on part of it. The University occupies four floors and has leased out the remaining ones to private businesses. The leases are handled by a property management Company- Crystal Valuers. Rental income arising from these operating leases on investment property is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information - IPSAS 24

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of JKUAT. As a result of the adoption of the accrual basis for budgeting purposes, there is no basis, timing or organization's differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

c) Taxation

JKUAT is exempted from taxation and therefore no provision for tax liability has been made in financial statements.

d) Investment property – IPSAS 16

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use.

e) Property, Plant and Equipment – IPSAS 17

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, JKUAT recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Depreciation is calculated on a straight line basis at the following rates:

Description	Annual Rate
- Freehold land	Nil
- Buildings	2%
- Motor vehicles	20%
- Fixtures, furniture & fittings	10%
- Computers and Equipment	30%

Capital work in progress is not depreciated until such a time as the asset is brought into use.

f) Leases

The University continues to lease properties in various towns where the JKUAT campuses are located but it does not own the property. These include; Mombasa, Nakuru, Kakamega and Kitale. The Council will continue to ensure that all requirements with respect to offering university

education are met at all rented facilities.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

Research Grants are receivable from institutions both local and foreign that have entered into funding agreements for purposes of furtherance of areas of common interest in training, research and community outreach activities. The terms of these grants are as specified in the agreements. Research grants expended in the year are amortized and the total amount outstanding on the research projects has been included in the Current Liabilities. An itemized summary is available under (Note 7a).

i) Financial instruments – IPSAS 29

i. Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. JKUAT determines the classification of its financial assets at initial recognition.

Impairment of financial assets

JKUAT assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event

has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated.

Evidence of impairment may include the following indicators:

- The debtors or an entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

ii. Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. JKUAT determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

j) Inventories – IPSAS 12

Inventory is measured at cost upon initial recognition. After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of JKUAT.

k) Provisions – IPSAS 19

Provisions are recognized when JKUAT has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where JKUAT expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

JKUAT does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent assets

JKUAT does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of JKUAT in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

JKUAT creates and maintains reserves in terms of specific requirements as follows

- i) Capital Reserve – this is used to record contribution made by government in form of development grants transfers
- ii) Revaluation Reserve – this is used to indicate the re-valued amounts on the plant property and equipment, and any other adjustments on the same.

o) Changes in accounting policies and estimates – IPSAS 3

JKUAT recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits – IPSAS 25

Retirement benefit plans

JKUAT provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions – IPSAS 4

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

r) Borrowing costs – IPSAS 5

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related Party Disclosures – IPSAS 20

The University regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the University, or vice versa. The National Government and Members of Council are regarded as related parties in preparation of these financial statements. National Government transactions have been disclosed under revenue from non-exchange transactions - government grants (note 2) while Members of Council have been disclosed under board expenses in the statement of financial performance, note 5(ix).

t) Cash and cash equivalents

Cash and cash equivalents comprise cash at hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Commercial Banks and Mpesa holding account at the end of the financial year.

u) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

v) Subsequent events – IPSAS 14

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2021.

vi) Biological Assets – IPSAS 27

Biological Assets are made up of farm animals. The initial recognition is at cost, while subsequent recognition is at fair market value less costs to sell.

5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY – IPSAS 1

The preparation of the JKUAT financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Critical accounting judgments in applying the organization's accounting policies

Impairment losses on trade and other receivables

The organisation reviews its trade and other receivables to assess impairment regularly. In determining whether an impairment loss should be recognised through profit or loss, the company makes judgements

as to whether there is any observable data indicating that there is a measurable decrease in the estimated future cash flows from the receivables, before a decrease can be identified. This evidence may include observable data indicating that there has been an adverse change in the payment status of customers or local economic conditions that correlate with defaults on assets in the company. Management uses estimates based on historical loss experience for assets with credit risk characteristics and objective evidence of impairment when scheduling its future cash flows. The methodology and assumptions used for estimating both the amount and timing of future cash flows are reviewed regularly to reduce any differences between loss estimates and actual loss experience.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. JKUAT based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of JKUAT. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Key sources of estimation uncertainty

Impairment of assets

At the end of each reporting period, the authority reviews the carrying amount of its assets to determine whether there is any indication that these assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment (if any).

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by JKUAT
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Fair value estimation – financial instruments

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, judgment is required in establishing fair values. Judgment includes the consideration of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Financial Risk Management

The University's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The University's overall risk management focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk.

The University's financial risk management objectives and policies are detailed below:

(i) Credit risk

The University has exposure to credit risk which is the risk that counterparty to a financial instrument will be unable to pay amounts in full when due thus causing a financial loss. Credit risk arises from cash and cash equivalents and trade receivables.

Credit risk on trade receivables is managed by ensuring that credit is extended to students with established credit history. Credit is managed by setting the credit limit and the credit period for each category of customer. These parameters are monitored by the University Management Board on a semester basis.

(ii) Market risk

The University has put in place an internal audit function to assist it in assessing the risk faced by the University on an on-going basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market price and comprises three types of risks: currency risk, interest rate risk and other price risk.

(iii) Foreign currency risk

Foreign currency exchange risk arises when future commercial transactions or recognized assets and liabilities are denominated in a currency that is not the university's functional currency. The university primarily transacts in the Kenya shilling and its assets and liabilities are denominated in the same currency. The university's exposure to foreign currency risk is minimal.

(iv) Interest rate risk

Interest rate risk is the risk that the University's financial condition may be adversely affected as a result of changes in interest rate levels. The University's interest rate risk arises from loans advanced to the University at interest rates that are subject to fluctuation. If the rates go up, the university suffers a loss. Another risk arises from deposits held with financial institutions. This exposes the University to cash flow interest rate risk.

(v) Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favourable interest rates.

(vi) Sensitivity analysis

The University analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Using the end of the year figures, the sensitivity analysis indicates no impact on the statement of financial performance. This is due to the fact that at the end of the financial year there was no investment that would be affected by fluctuations in the interest rates.

(vii) Price risk

The University does not hold investments that would be subject to price risk; hence this risk not applicable.

NOTES TO THE FINANCIAL STATEMENTS

	2020/2021	2019/2020
	KSHS	KSHS
2. GOVERNMENT GRANT		
Recurrent Grant	2,830,812,236	2,946,175,255
Recurrent Grant Receivable	-	547,808,861
	2,830,812,236	3,493,984,116

3. TUITION AND OTHER FEES - MAIN CAMPUS	2020/2021	2019/2020
ID/Registration Fees	27,548,771	30,280,813
Tuition Fees	1,673,588,440	1,867,950,475
Examination Fees	164,851,473	192,754,124
Medical Fees	77,660,119	89,982,591
Supplementary Fees	6,455,930	4,016,762
Project Examination	3,275,017	5,762,121
Clinical Placement	20,590,627	939,800
Practical Examination	103,107	408,282
Post Graduate Fees	432,000	1,156,450
Bsc. application fees	4,303,901	4,387,000
Internet	27,625,605	38,719,537
Computer fees	31,664,364	45,057,957
Library fees	36,096,775	44,968,019
Field trips/attachment	46,422,215	65,113,960
Students Laptop Fees	8,883,750	18,990,969
Other Charges	51,206,276	-
Laboratory Fees	2,798,775	2,034,800
Project Supervision Fees	2,668,645	-
Academic Trip Fee	1,993,726	-
Thesis/Project/Portfolio	33,866,871	35,124,422
	2,222,036,387	2,447,648,082

4 (i) OTHER SERVICES RENDERED	2020/2021	2019/2020
Face Masks (Production and Sale)	500,503	-
Accounting Professional Courses	2,281,540	234,675
Rechargable transport	6,164,920	26,744,906
Nursery School	2,763,487	2,394,101
Likuyani Farm	-	890,936
Farm crops	-	12,117
Horticulture Production	-	338,600
Staff Cafeteria	2,870,267	11,880,118

Cafeteria (meals)- SAJOREC	403,798	104,784
Xeroxing and printing	5,337,111	8,470,099
Workshop Production	31,986	714,723
Food Processing	218,167	555,203
Bio Technology Production	400	-
Hospital fund	3,123,796	5,357,357
Library Production	751,354	626,733
Consultancy Services	483,734	-
VIZAFRICA 2018 Conference	-	897
Bookshop Income	113,894	51,642
Chemistry	2,850,347	-
Serena /Candle IGU A/C	1,059,831	2,451,845
Farm machinery	-	26,400
Health centre dental	167,400	143,508
Botany IGU	-	49,250
Short Courses and Trainings	1,042,417	716,375
ICT Research, Consultancy& Training - Main Campus	471,008	1,000,000
	30,635,960	63,280,769

4 (ii) OTHER INCOME:

	2020/2021	2019/2020
	KSHS	KSHS
Accommodation Charges	28,463,614	43,014,801
JKUAT Towers Rental Income	250,669,546	234,177,231
MSC Application Fees	1,621,500	2,004,450
CISCO Application	84,500	141,500
Conference & Training Income SAJOREC	1,380,297	1,031,383
House Rent	18,852,124	14,224,194
Water Charges	866,865	1,839,600
Shop Rent	363,147	985,494
Interest Earned on Fixed Deposit	1,357,827	337,262
Miscellaneous income	5,509,459	7,997,202
Disposal of Fixed Assets	1,160,473	924,508
Library Fines	245,887	6,843
Laundry Charges	4,337,477	5,524,725
Hire of Graduation Gowns	27,934,945	23,142,185
Bridging Maths	-	1,500
Students P.A.Y.E	11,704,651	9,968,759
Project fees	-	4,077,266
Journal of Agric	8,000	4,000
Project Admin Costs	58,866,006	4,131,313
JKUAT Hospital Cost Sharing	1,216,480	1,742,695
Surcharge & Penalties	2,881,946	666,106

Sale of tenders	2,000	-
Swimming Pool Charges	-	206,804
Training Income	3,064,855	9,583,364
Ethic Review fees - Research Dept	734,834	152,000
Certificate - Application Fees	309,020	341,000
Diploma - Application Fees	678,500	715,000
Alumni Fees	3,660,500	2,541,550
Seminar Charges	-	3,000
Storage Charges	42,600	20,800
Botanical Garden Entry Fees - SAJOREC	535,055	631,123
Rebates received/ NITP/DLP	14,533,184	100,000,000
Laboratory Bench Fees - SAJOREC	230,190	335,744
ICEOD Short Courses	-	9,800
Foreign Exchange Income	12,813,890	5,806,452
Decrease in Provision for Leave Pay	-	21,856,060
Decrease in Provision for Doubtful debts	105,303,223	2,956,015
	559,432,595	501,101,729

5 (i) PERSONAL EMOLUMENTS	2020/2021	2019/2020
	KSHS	KSHS
Staff Salary	2,732,437,175	2,291,966,695
Casual Workers	2,879,023	15,340,947
Part-time Teaching	114,280	2,029,500
Gratuity and Pension Contributions	547,047,465	451,903,432
Group Life Insurance	32,133,592	15,180,580
House Allowance	1,053,240,136	1,069,595,251
Other Personal Allowances	437,524,779	331,135,000
House to Office Allowance	434,737,183	437,824,962
Passage, Baggage/Leave Allowance	19,061,040	19,632,926
	5,259,174,673	4,634,609,293

5(ii) ACADEMIC COSTS	2020/2021	2019/2020
	KSHS	KSHS
Travelling and accommodation	8,168,311	18,658,966
Field courses	3,790,388	3,715,003
Telephone	-	1,300
Entertainment	58,080	3,908,376
Teaching materials	5,767,476	4,376,404
Library expenses	2,068,849	192,306
Stationery and stores	8,240,989	6,997,522
Short Courses	120,000	171,000

Cleaning materials	2,173,559	1,101,148
Attachment Expenses	7,510,754	7,744,838
Research	3,436,335	3,977,970
Research Programme	978,270	2,042,953
Examination expenses	35,160,537	21,728,495
Part time-departments	131,085,429	186,997,150
Casual workers -Department	8,107,532	4,553,444
Workstudy	481,725	334,975
Deans and Senate Committee Expenses	-	4,880
	217,153,204	266,506,730

5(iii) ADMINISTRATIVE COSTS	2020/2021	2019/2020
	KSHS	KSHS
Travelling and Accommodation	8,536,741	17,230,414
Electricity	57,547	167,209
Entertainment	2,990,980	4,847,458
Crockery and utensils	855,546	1,793,701
Purchase of stationery and stores	13,636,818	12,434,509
Foodstuff for patients	531,983	455,537
Short Courses	40,000	316,721
Connectivity	764,482	-
Cleaning materials	2,774,689	1,948,805
Computer expenses	16,700	423,401
Casual Workers	8,339,333	10,792,639
Juja Community	97,636	69,310
UMB Expenses	99,261	382,976
	38,741,716	50,862,680

5(iv) CAMPUS RUNNING COSTS	2020/2021	2019/2020
	KSHS	KSHS
Karen Campus	47,619,625	91,764,425
Westlands Campus	2,445,063	11,222,655
Nairobi CBD Campus	100,806,107	149,899,660
Mombasa CBD Campus	72,960,860	112,325,748
Kisii CBD Campus	34,313,153	67,663,420
Kitale CBD Campus	19,700,366	21,310,778
Nakuru CBD Campus	87,555,840	133,275,641
Kakamega Campus	16,356,706	43,303,309
Kisumu CBD	144,440	635,070
Kigali Campus	9,939,876	1,116,695
Keiyan Campus	587,374	863,589
KQ Pride Centre	289,470	365,322

Eldoret CBD Campus	18,556,955	51,625,252
	411,275,835	685,371,564

5(v) STUDENTS WELFARE	2020/2021	2019/2020
	KSHS	KSHS
Travelling and accomodation	588,839	458,674
Entertainment	80,325	1,016,450
Stationery and stores	667,594	973,567
Cleaning materials	2,664,271	2,798,228
Gas and fuel	897,612	2,126,974
Food and rations	13,443,621	33,663,885
Crockery and utensils	274,110	-
Short Courses	10,000	-
Casual Workers	752,596	3,448,823
Computer Expenses	10,300	-
Part Time	777,478	1,599,104
	20,166,746	46,085,705

5(vi) MAINTENANCE COSTS	2020/2021	2019/2020
	KSHS	KSHS
Maintenance of plant/mach/equip	4,185,501	5,049,633
Repair & Maintenance of Furniture	16,100	7,390,460
Maintenance of buildings	7,049,552	693,124
Maintenance of water/sewerage	7,767,921	3,747,123
Maintenance of roads/grounds	2,027,301	923,900
	21,046,375	17,804,240

5(vii) MISCELLANEOUS EXPENDITURE	2020/2021	2019/2020
	KSHS	KSHS
Show expenses	1,350,420	9,141,202
Graduation expenses	16,103,254	25,014,890
Kabiru-ini Demonstration	5,413	409,201
	17,459,087	34,565,293

5(viii) CENTRAL SERVICES	2020/2021	2019/2020
	KSHS	KSHS
Industrial Training Levy	1,540,200	1,573,150
Public celebrations/funerals	4,920,973	2,997,279
Foreign Exchange Difference	56,639	-
National Cohesion National Values	48,785	119,854
Audit fees	3,480,000	3,480,000
ISO expenses	130,497	142,860
Subscription to Professional bodies	8,154,626	10,588,705
Motor vehicle insurance	5,399,897	6,654,593
Fees commission & Honoraria Exp.	4,181,500	250,000
Insurance premiums	6,703,050	3,714,706

Staff Bonus Expense	12,858,512	-
Depreciation charge	314,572,808	165,901,597
Hire of Equipment	-	6,000
Sale of Tenders	-	219,320
Swimming Pool Charges	99,106	-
IASTE Students Exchange	-	51,000
Farm crops	1,131,879	-
East Africa Games 2016	-	1,881,218
Horticulture Production	81,740	-
IBR Production	54,740	5,890
Donations Out (COVID-19)	405,370	108,000
Consultancy Services	400,000	-
Chemistry Production Fund	-	416,147
Piggery Unit	-	71,365
Cattle Unit	123,887	-
Farm Machinery	699,473	-
Botany IGU	6,087	-
Telephone expenses	1,567,185	1,375,825
Electricity expenses	54,497,975	62,818,228
Fuel for Generator	4,635,824	5,418,691
Crockery and Utensils	15,915	232,949
Advertising & Publicity	1,032,541	5,327,790
Internet Connectivity	13,473,409	26,736,238
Computer Charges	2,748,224	423,401
Misc other charges	1,268,096	100,185
Medical Expenses	127,619,643	167,274,993
Transport expenses	12,284,830	17,724,572
External travelling	101,873	1,605,607
Postal & telegrams expenses	67,360	71,572
Conference & seminars	2,703,456	2,561,950
Fungicides insecticides & Sprays	255,200	50,000
Publishing & printing	9,334,274	7,792,233
Purchase of Uniform & clothing	1,549,906	1,871,879
Contracted professional services	65,823,729	85,719,077
Mpesa Charges- Main Campus	95,551	10,284
Bank charges/interest	21,112,174	13,304,080
Staff Training expenses	20,989,659	20,108,242
Interest on Kenyatta Road 1 Loan	124,178,315	108,945,394
Interest on Kenyatta Road 2 Loan	57,929,702	46,520,610
Fees, Penalties and Fines	-	34,403,175
Legal fees on loan - JKUAT Towers	-	6,381,042
Interest on loan - JKUAT Towers	151,639,209	154,809,850

Intellectual Property	213,500	130,000
Likuyani Farm	525,460	-
Training Income	9,032	-
	1,040,721,811	969,899,551

5(ix) COUNCIL, COMMITTEE EXPENSES	2020/2021	2019/2020
	KSHS	KSHS
Sitting Allowance	5,440,000	3,700,000
Chancellor's Honoraria	1,284,000	1,383,660
Council Chairman's Honoraria	1,064,148	1,046,900
Other Council Running Expenses	2,754,976	765,338
Chancellor's Other Expenses	200,000	907,992
	10,743,124	7,803,890

6. FUNDS AND GRANTS				
	Capital Fund	Revaluation Reserve	Accumulated Surplus	TOTAL
	Kshs.	Kshs.	Kshs.	KShs
Balance as at 30th June 2019	2,898,069,023	1,350,892,790	667,830,070	4,916,791,883
GoK Grant - Development	81,484,446			81,484,446
Investment in NITP	100,000			100,000
Donation – Motor Vehicle		1,000,000		1,000,000
Surplus for the year			(207,494,250)	(207,494,250)
As at 30th June 2020	2,979,653,469	1,351,892,790	460,335,819	4,791,882,078
Balance as at 30th June 2020	2,979,653,469	1,351,892,790	460,335,819	4,791,882,078
GoK Grant - Development	22,306,745			22,306,745
Revaluation		15,098,835,831		15,098,835,831
Surplus for the year			(1,393,565,393)	(1,393,565,393)
As at 30th June 2021	3,001,960,214	16,450,728,621	(933,229,574)	18,519,459,261

7. SPECIAL ACCOUNTS AND GRANTS	2020/2021	2019/2020
	KSHS	KSHS
Research and Projects Grants (Unidentified Credits)	26,713,266	31,264,571
UNDP-Entrepreneurship	-	89,764
3rd Country Training (A) (FT)	-	248,999
JKUAT/JACKSON Univ Projects	-	149,562
JICA Research	1,307,195	1,307,195
I.D.R.G. Research Grants	-	588,255
CIVIL ENGINEERING PROD	-	1,628,296

Dryland Sorghum & Millet Research	-	62,514
DAAD Scholarship	7,748,629	7,748,629
FAO Material (Research)	-	62,390
Incountry training	502,440	502,440
K.P.T.C/J.K.U.A.T Energy	-	1,962,516
Simple Tel. Device	-	737,332
Rehabilitation of Horticulture	-	99,740
Agricultural Research Fund	-	187,237
F.A.O. Project (Prof. Oniang'o)	-	617,095
Research Project Admin. Fund	-	1,806,010
3rd Country Training Horticulture	-	31,000
3rd Country Training- Civil Eng	-	6,820,212
Cassava Processing Project	-	43,853
Biological Tick Control	-	22,483
FAO Advocacy/Training Material	-	265,476
WHO/Danish Bilhaziasis	-	15,456
IEET VOUCHER PROJECT	-	6,413,603
Rockefeller Project Prof Imbuga	-	81,446
Ushepia workshop fund	-	266,756
Pesticide free beans project	-	325,328
American Chemical Society - Keriko	-	148,904
UNESCO Chair Biotechnology	-	1,688
Rockefeller Project Poverty Reduction	-	214,293
NUFU Funds -Norway	4,411,172	4,411,172
African vegetable Research project	-	6,572
Computerization Fund	-	100,603
CISCO	12,525,031	12,668,031
Rockerfeller-Dr. Keriko	-	4,095
WAITRO	-	520,156
Inter-University C.E.A Prof Boga	1,648,108	1,648,108
IFS Grants	422,108	422,108
HIV AIDS	-	1,013,690
AICAD Research	-	948,697
International Institute for Trop Agr (IITA)	-	103,245
Roforum Project	-	179,673
VANILLA PROJECT	-	374,080
CHE RESEARCH PROJECT	-	1,214,135
Engineering Information Foundation	-	446,833
CFH Foundation Prof Anne Muigai	-	8,453
Pyrethrum post harvest handling project-Dr Gachanja	719,678	719,678
GCHERA Conference Sponsorship	-	2,368,836
GTZ-Drought tolerant project	-	519,717
Rice Project-Prof.Kahangi	230,877	230,877
Bio-Earn	2,613,867	2,939,897
KAPP	-	109,192
Kilimo Trust	102,015	102,015

NCST	19,337,895	23,262,655
AKTP- Dr. Waweru	651,366	651,366
EEAI	-	120,600
ASARECA	6,782,490	6,782,490
IDRC - Prof Elijah Ateka	325,055	119,024
Animal Health Information System	-	143,380
Macaulay Institute	-	31,716
Pennsylvania State University	-	7,722
Kaduna Project	-	4,520,760
HIV Self Testing - Dr Kenneth Ngure	1,711,403	2,371,403
HORTINLEA -Local Coordination	352,532	352,532
HORTINLEA - Sub Project 1 (Dr Wesonga)	35,615	35,615
HORTINLEA - Sub Project 6 (Prof Mary Abukutsa-Onyango)	61,008	61,008
HORTINLEA - Sub Project 2 (Prof Losenge)	180,676	180,676
HORTINLEA - Sub Project 4 (Dr Wesonga)	178,447	178,447
WaterCraft Project - Dr Kiplimo	1,550,390	1,550,390
Kenya Coastal Devt. Project (KCDP) Research	-	127,575
Northern Corridor Intergation Project (Dr. Kiimani)	-	12,363,289
Ecosystem Services Project (PES) (Dr. Robert Mbeche)	490,741	285,251
BMGF	-	52,779
ECOTACT	-	13,000
HENNE project	841,476	841,476
Bournemouth University	-	4,579
RUFORUM	352,377	352,377
CASARD Project	202,600	202,600
Agribusiness Incubator Consortium	273,904	273,904
Centre for Health Solutions	321,750	266,366
Sorgum KAPAP Project	-	86,061
Thika Highway Scoping Study -Prof Zachary	-	268,000
EA Universities Accession Project Kenet	-	36,874
BEANS PROJECT-DR DANIEL SILA	9,812,206	2,008,422
KAPAP MANGO PROJECT-KARI	-	1,780
ILRI Project Esther Kahangi	17,375	17,375
GLOWS Project-Hannah Ngugi	-	48,170
ILRI Project Dr Daniel Sila	-	4,632
Baylor Project-Dr Mutwiwa	780,400	780,400
Storerooms Project Dr Stephen Kimani	-	2,059,398
Climate Change Impacts-Mark Boit	-	7,632
Computer Science for High Schools	-	10,000
Fish Farming	-	72,866
Coconut Project - Dr Nyende	36,673	36,673
Ruforum -Dr John Bosco	-	339,942
DVL PLANT ANGRO-Prof Wariara Kariuki	-	12,663
Triple - L West Pokot - Dr Peter Mwangi	211,541	211,541
SOLAMACEAE GEMOMICS - Dr Willis Owino	11,035	11,035
Insurance Regulatory Authority - Dr Willy Muturi	-	312,848

JKUAT - KAPAP Training Curriculum - Nyori Mbugua	293,600	293,600
Renewable Energy for Food -Prof C. Kanali	318,157	918,157
GREEINSECT (DANIDA) -Dr Kinyuuru	52,800	52,800
Tsavo Project (WWF - EN) - Prof B. Mati	300,050	300,050
ELEFANS - Prof. A. Makokha	38,358	38,358
JENGA - Dr. Stephen Diang'a	2,135,765	2,135,765
LIANE - Dr Stephen Diang'a	1,466,523	1,466,523
METEGA - Dr Hiram Ndiritu	4,759,131	4,759,131
HORTINLEA Sub Project 13 -Prof Losenge	70,065	70,065
Postharvest Studies of Tomato - Dr Willis Owino	8,479	8,479
HORTINLEA -SP5 - Dr John Wesonga/Prof Zipporah Nganga	486,664	486,664
Online Networking Platform - FED/2013/335-687	855,162	855,162
Student for Development Project - Pamela Owour	891,030	891,030
PPFP Project - Dr Kenneth Ngure	7,308	7,308
Bayer EA Efficacy Project - Dr Lusonge Turoop	18,000	18,000
HORTINLEA Sub Project 5 - Prof Glaston Kenji	197,359	197,359
DIES Training - (JM Wesonga)	110,808	3,536
Careg Toxoplasmosis - Prof Naomi Maina	6,100	6,100
Dupont/Danisco - Dr Daniel Sila	127,654	427,654
Bee Diversity in Amboseli National Park - Prof Mary Gikungu	286,637	586,637
Fruiting Africa - Dr Willis Owino	154,197	154,197
Kenyan-German Centre for Data Analysis-DAAD Funded(P. Oyier)	1,591,183	1,859,861
RUFORUM-Sorghum Chicken Feed - Dr Willis Owino	153,418	153,418
RUFORUM-ECOVEG - Dr Lucy Kananu Murungi	117,269	117,269
AFF Climate Change Project (Prof John Bosco Njoroge)	130,566	130,566
Schlumberger Shiftung Foundation (Prof. Wesonga)	19,500	19,500
Improving Care to HIV Infected Adolescents - Dr. Mburugu	606,043	606,043
BioStatistics - VLIR-UOS	694,654	864,244
VICINAQUA Project - Prof Kahangi/Prof Kinyua	2,053,274	2,098,274
BAOFOOD Project (Prof.W.O. Owino)	26,439	3,094
Grasshoppers Project - Dr John Kinyuru	157	1,326,445
UN Women - Prof Sila	112,035	412,035
Food Fortification - Prof Sila	152,402,126	189,955,910
Cassava (FAO)- Prof Ateka	36	137,036
IMO-EU Project on Climate Mitigation- Dr. Kiplimo	9,801,186	10,647,566
3R Aid to Trade Kenya Project - Prof Wesonga	-	323,426
Upper Tana Nairobi Water Fund	415,996	1,917,588
University Research Chair-NACOSTI)- Prof. Ikua	3,523,132	10,207,464
KEROCHE Foundation-Hakikisha Project-Prof A. Onyango	700,000	700,000
National Research Fund - PhD and Masters	38,184,223	51,199,364
Nairobi Urban Food Systems Project - FAO (Robert Mbeche)	5,031	5,031
Block Chain Technology Dr. Mindila	1,019	1,019
FAO Food Systems (SNA) Project	360,800	360,800
Microbial Culture Collection Project, Prof. Nyende	3,426,299	4,536,648

BioInnovate Sweet Potato - Prof Ateka	647,377	19,546
BioInnovate-Refractance Window Technology- Prof Onyango	1,031,198	676,620
HyCRISTAL Project - Dr Felix Mutua	299,226	779,226
INNO Food Project - Prof. Daniel Sila	408,556	408,556
ICT Research Fellowship - Calvins Otieno	1,849,722	1,849,722
Evaluation of Bio-Fumigants - Dr Lucy Kananu	845,760	845,760
Genomic Analysis - Prof Fred Wamunyokoli	2,955,738	1,734,420
Dev't of Value Added Novel Tree Products - Dr E. Okoth	1,252	1,252
SAJOREC Rsch (Wuhan Botannical Garden), Prof Gituru	727,433	1,022,433
BabyWASH Project	-	730
NANCY WELSH FOUNDATION	4,686	204,686
Switch Africa Green	1,858,591	22,477
Food Systems and Sustainable Development (SASS)	566,227	566,227
FORTIS UNUM Mini-grid Clustering Project	7,075,090	263,646
STEP UP-Sustainable transition entrepreneurial Pdn	1,075,834	639,867
Ento-Economy- Enhancing food and nutrition security	1,536,167	40,167
Amazing Amaranth	434,988	1
MSc and PhD in Engineering Sponsorship	161,118,891	164,913,087
TWAS Research Grant (Dr Cecilia Mweu)	-	216,735
FORUM FOR AFRICAN WOMEN VCs- FAWoVC (Prof Sila)	1,664,870	1,791,850
SMALL SCALE COMM -SORGHUM(Prof Willis)	1,061,915	2,129,561
Developing a Network to improve (GCRF) Prof Willis Owino	-	368
KGDA ENTERPRISE SYSTEMS short course	66,400	66,400
Landscape Foundation	29,134	329,134
NRF CROTALARIA PROJECT - Dr Eddy Odari	1,162	886,111
National Lactic Acid - Prof Maina Julius	1,215	131,715
JICA - FFS (Dr Robert Mbeche)	179,340	179,340
Cook Stoves Project - Dr Michael Wawire	-	454,980
IAEA Radiotherapy Training - Dr Michael Kahato	7,515,738	1,566,811
JSPS - NACOSTI SOLANACEAE - Prof Willis Owino	-	300,000
Cowpea LCEFONS Project - Githiri Mwangi	2,868,099	1,018,186
WIPO/ARIPO/JKUAT IP PROJECT(Eng B.K.Kariuki)	122,020	143,370
FAO-JKUAT - Dr Florence Kyallo	34,050	601,050
Education for Laser Based Manufacturing (ELbM)	3,415,136	724,842
Solar PV Technology - Prof Kanali	1,249,497	224,389
Integrated Agri-Energy Banana Project -Prof Kanali	3,825,733	8
Sorghum Value Chain - Prof Mamati	33	1,283,451
INSFeedFish - Dr Isaac Osuga	186,256	2,666,220
KCSAP Open Field Tomato - Prof Willis Owino	2,357,760	947,250
KCSAP Green House - Prof Willis Owino	509,416	2,009,416
KCSAP Finger Millet - Prof Kanali	-	205,788
KCSAP-ECF and Heart Water Vaccine-Dr Kagira	892,100	892,100
NRF Finger Millet Value Chain (Dr Lilian Wambui)	4,908,539	-
Evaluation of Bacteriophages for Biocontrol	672,315	-
JKUAT Seed Centre Project	794,541	-
The Cactus Project – Prof Willis Owino	2,250,738	-

CRASAL – Dr Mathew G. Gicheha	781,421	-
Metabogam_4_transbloc - Jackson Mbithi Muema	844,800	-
INREF SESAM - Prof Gathenya	371,454	-
UPSCALE Project - Shem Kuyah	8,343,837	-
CONTAMINSECT- Prof J Wesonga	483	-
Digital Dairy - Dr John Kinyuru	352,560	-
Phages Erwinia - Dr Juliah Khayeli	465,595	-
ICGEB Project - Dr Cecilia Mweu	687,319	-
RangER_JKUAT Project-Dr Clifford Obiero	9,814,863	-
Biopolymer Project (E. Madivoli)	800,000	-
	569,876,649	640,268,872

7 (b) AMORTISATION OF SPECIAL ACCOUNTS		
	2020/2021	2019/2020
	KSHS	KSHS
Opening Balance	640,268,872	550,663,189
Money In	193,958,464	386,124,635
Money Out	264,350,687	296,518,952
Closing Balance	569,876,649	640,268,872

NOTE 8.

PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2021									
	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL	
Rates			2%	30%	10%	10%	20%		
COST/VALUATION									
As at 01.07.2020	492,591,289	4,192,675,031	4,411,410,162	89,298,522	117,484,381	135,153,411	43,813,578	9,482,426,374	
Revaluation Reserve	-	12,374,017,169	2,065,440,008	256,893,719	253,951,332	101,163,261	47,370,342	15,098,835,831	
COST/VALUATION	492,591,289	16,566,692,200	6,476,850,170	346,192,241	371,435,713	236,316,672	91,183,920	24,581,262,205	
Additions in the year	92,303,710	-	-	6,914,321	918,137	-	-	100,136,168	
As at 01.07.2020	584,894,999	16,566,692,200	6,476,850,170	353,106,562	372,353,850	236,316,672	91,183,920	24,681,398,373	
DEPRECIATION									
Revaluation Depreciation as at 01.07.2020	-	-	41,308,800.16	77,068,115.70	25,395,133.20	10,116,326.10	9,474,068.40	163,362,444.00	
Charge for the period 30.06.2021	-	-	88,228,203.24	28,863,852.87	11,840,251.79	13,515,341.13	8,762,715.53	151,210,365.00	
Accumulated as at 30.06.2021	-	-	129,537,003	105,931,968.57	37,235,384.99	23,631,667	18,236,784	314,572,808.12	
NBV (30.06.2021)	584,894,999	16,566,692,200	6,347,313,167	247,174,593	335,118,465	212,685,005	72,947,136	24,366,825,565	
NBV (30.06.2020)	492,591,289	4,192,675,031	4,411,410,162	89,298,522	117,484,381	135,153,411	43,813,578	9,482,426,374	

Note 8

PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2020

	WORK IN PROGRESS	LAND	BUILDINGS	COMPUTER & EQUIPMENT	FURNITURE & FITTINGS	PLANT & MACHINERY	MOTOR VEHICLES	TOTAL
Rates			2%	30%	10%	10%	20%	
COST/VALUATION								
As at 01.07.2019	866,143,822	4,192,675,031	4,504,296,292	728,800,408	272,703,322	430,021,700	234,626,705	11,229,267,280
Additions in the year	164,616,444	-	538,168,977	29,207,075	2,209,380	-	1,000,000	735,201,876
Transfers/Disposals	(538,168,977)	-	-	-	-	-	(5,688,949)	(543,857,926)
As at 30.06.2020	492,591,289	4,192,675,031	5,042,465,269	758,007,483	274,912,702	430,021,700	229,937,756	11,420,611,230
DEPRECIATION								
Accumulated at 01.07.2019	-	-	541,026,328	630,438,166	144,374,501	279,851,243	182,281,970	1,777,972,208
Accumulated Depreciation on Disposal	-	-	-	-	-	-	(5,688,949)	(5,688,949)
Charge for the period 30.06.2020	-	-	90,028,779	38,270,795	13,053,820	15,017,046	9,531,157	165,901,597
Accumulated as at 30.06.2020	-	-	631,055,107	668,708,961	157,428,321	294,868,289	186,124,178	1,938,184,856
NBV (30.06.2020)	492,591,289	4,192,675,031	4,411,410,162	89,298,522	117,484,381	135,153,411	43,813,578	9,482,426,374
NBV (30.06.2019)	866,143,822	4,192,675,031	3,963,269,964	98,362,242	128,328,821	150,170,457	52,344,735	9,451,295,072

Note 8					
WORK IN PROGRESS AS AT 30.06.2021					
DETAILS	BAL B/F	ADDITIONS	TRANSFERS	BALANCE	
Extension of Admin block	278,328,146	46,084,319	-	324,412,465	
Construction of Jkuat Boundary Wall	50,698,799	-	-	50,698,799	
Water Bottling Plant	1,038,314	-	-	1,038,314	
Construction of COETEC Lectures	162,526,030	46,219,391	-	208,745,421	
TOTAL	492,591,289	92,303,710	-	584,894,999	

WORK IN PROGRESS AS AT 30.06.2020					
DETAILS	BAL B/F	ADDITIONS	TRANSFERS	BALANCE	
Science Complex	272,014,360	-	272,014,360	-	
Ace Building – Karen	30,709,376	122,977	30,832,353	-	
Extension of Admin block	236,479,695	41,848,451	-	278,328,146	
Construction of Jkuat Boundary Wall	50,698,799	-	-	50,698,799	
Construction of Classroom-jkuates	13,180,736	-	13,180,736	-	
Construction of New Common Lec Building	222,870,900	-	212,870,900	-	
Water Bottling Plant	1,038,314	-	-	1,038,314	
Renovation of Student Centre	3,765,700	200,000	3,965,700	-	
Construction of Maize Store	330,568	-	330,568	-	
Agriculture Lab Building	4,974,360	-	4,974,360	-	
Construction of COETEC Lectures	30,081,014	132,445,016	-	162,526,030	
TOTAL	866,143,822	164,616,444	(538,168,977)	492,591,289	

9. INVENTORIES	2020/2021	2019/2020
	KSHS	KSHS
Central Stores	13,100,108	12,068,734
Drug Store	5,607,423	3,961,748
Petrol pump	1,088,437	1,489,149
Catering Store	1,908,901	1,566,635
Taifa Laptop Store	556,224	8,030,484
TOTAL	22,261,093	27,116,750

10. TRADE AND OTHER RECEIVABLES	2020/2021	2019/2020
Receivables from Non-Exchange Transactions		
Capitation grant receivable	-	547,808,861
Receivables from Exchange Transactions		
NHC- House loan		-
N.B.K. Car loans Defaulters	1,172,928	1,172,928
Staff Housing Mortgage Scheme	-	1,086,796
Staff Housing Co-op	2,758,109	2,758,109
JKUAT Benevolent Fund	112,065	1,429,448
Smart Harvest Project	2,525,600	2,525,600
Dept Petty Cash	52,000	104,758
Sundry Debtors	220,282,288	208,898,757
Student debtors	2,892,767,436	3,375,860,409
Guarantee Deposits	25,606,019	22,651,544
Kenet Trust Fund	-	1,458,776
Kimathi Institute	3,565,696	3,565,696
J.K.U.S.O	43,241,408	75,745,520
Accrued Interest Receivable	-	48,574
SUB-TOTAL	3,192,083,549	4,245,115,775
LESS		
Provision for bad debts	319,208,355	424,511,578
TOTAL	2,872,875,194	3,820,604,197

11(a) CASH AND BANK BALANCES	<u>KSHS</u>	<u>KSHS</u>
KCB Fixed Deposit	-	20,459,059
3rd Country Training Horticulture	768,370	771,910
MPESA Utility Accounts	64,980	
JKUAT Architecture Horizons DAT A/C (KCB)	48,511	53,551
Bank A/C 3rd Country Training (E & E Eng.)	435,373	428,413
Bank A/C 3rd Country Training (Food Science)	45,948	50,988
BANK A/C KCB-Main	41,874,625	-
Bank A/C (KCB) Project Current Account	1,242,196	68,554,114
Bank A/C (KCB) Payroll	28,955,126	140,643,689
Bank A/C(KCB) Hospital	2,422,779	294,962
BANK A/C(KCB) Taifa Laptop	5,878,580	634,806
Bank A/C(KCB) SoDEL	1,669,891	888,690
Bank A/C (KCB) Mombasa CBD	32,220,391	114,437,585
Standard Chartered Bank- Student fees	5,576,799	11,464,739
KCB - Incountry Training	460,426	465,466
NBK - CISCO Ruiru	905,142	2,389,742
KCB - JKUAT IT	1,303,532	647,631
KCB -Bank A/C CoHES	846,858	241,143
KCB - SABS	1,362,037	151,427
NBK Student Bursary	11,269	13,249
Standard Chartered Bank A/C Karen Campus	-	628,506
KCB JKUAT Babaroa	309,789	314,829
KCB JKUAT Staff Housing Devt. Bank A/C	181,747	186,787
KCB Dollar A/C	21,696,213	14,967,458
Equity Bank Fees A/c	5,011,811	-
Cooperative Bank Fees	8,234,419	-
NBK Fees A/C	78,639	1,302,602
KCB SAJOREC	2,116,091	342,573
KCB Nairobi CBD Bank A/c	5,177,827	548,281
KCB Westlands Campus Bank A/c	5,223,290	2,841,781
KCB Karen Campus	8,185,144	-
BBK Nairobi CBD Bank account	13,484,766	4,150,553
BBK SHRD	656,747	-
JKUAT Industrial & Tech Park Bank A/C (KCB)	94,407	99,447
JKUAT Endowment Fund Bank A/C	653,351	449,391
Fundilima FOSA Bank Account	1,275,446	2,376,640
BBK Engineering	1,273,778	-
BBK Agriculture bank Account	1,056,606	187,908
KCB Arusha Bank A/c	-	1,048,794
KCB EURO A/c	298,852,383	193,668,252
COOP Bank IGU A/C	6,966,553	4,745,895
Cooperative Bank - Kitale/Eldoret Campus A/c	-	4,131,681
Ecobank	-	347,062
Cooperative Bank - Kisii Campus A/c	2,559,161	1,111,468
KCB Kigali Bank A/c	2,796,543	3,396,182
Equity Bank Kakamega A/c	3,657,082	852,646
TOTAL	515,634,626	600,289,900

11(b) BANK OVERDRAFT	2020/2021	2019/2020
KCB Main Bank A/c	-	50,960,682
KCB ADP Bank A/c	4,529,931	3,367,870
Equity Fees A/C	-	4,393,243
Cooperative-Fees Account	-	2,757,496
BBK Students Fees Bank A/c	9,154,676	48,271
KCB Karen Campus Bank A/C.	-	560,632
BBK SHRD Bank A/c	-	1,200,330
BBK COETEC Bank A/C	-	86,648
Cooperative Bank - Kitale/Eldoret Campus A/c	1,783,179	-
NBK Main A/c	3,506,035	1,953,994
TOTAL	18,973,821	65,329,166

12. TRADE AND OTHER PAYABLES	2020/2021	2019/2020
	KSHS	KSHS
Imprest recoveries	4,498,466	3,815,149
Students activity fund	38,244,147	50,573,667
Deposit in Transits	11,236,880	7,214,859
Alumni Association	10,693,281	6,731,881
Insurance Claims	75,836,874	68,805,627
Sundry Creditors	5,454,532,982	5,147,644,096
Student Fee Prepayments	713,394,399	756,905,231
Customer Rent deposits- JKUAT Towers (ICEA)	40,814,099	32,616,771
CUE	42,176,400	64,540,342
JKUAT Wanachuo Investments	22,952,745	22,952,745
Provision for Audit Fees	3,480,000	-
	6,417,860,273	6,161,800,369

13. INVESTMENTS		
Investment in JKUAT Enterprise	2020/2021	2019/2020
Balance (Kshs)	25,644,004	25,644,004
JKUAT Enterprises is a wholly owned Company of JKUAT. The University put an initial capital investment up to Kshs.25.6 million.		
Investment in Nissin Holdings	2020/2021	2019/2020
Balance (Kshs)	418,881,000	418,881,000
Nissin Holdings is 100% owned by JKUAT.		
Investment in NITP	2020/2021	2019/2020

Balance (Kshs)	100,000	100,000
Nairobi Industrial and Technology Park (NITP) is a JKUAT/GoK/ Private Sector initiative.		

14. BANK LOAN		
	2020/2021	2019/2020
	KSHS	KSHS
a) Current liability	19,285,265	436,895,462
b) Long term liability	2,700,470,211	2,302,145,279
Total loan	2,719,755,476	2,739,040,741
The University has the above long term loans borrowed from Kenya Commercial Bank as follows;		
- KCB loan of Kshs.2.5B previously at a rate of 14% but currently at 13%		
- KCB loan of Kshs.1.89B previously at a rate of 16% but currently at a rate of 13%		

15. BIOLOGICAL ASSETS		
	2020/2021	2019/2020
	KSHS	KSHS
Balance (Kshs)	6,275,000	5,830,000
Biological Assets in the university are valued on the basis of prevailing market rate less costs to sell as at the closure of the financial year		

16. ERP SOFTWARE

The University procured an ERP Software at a cost of KES 17,428,999

	2020/2021	2019/2020
Balance (Kshs)	17,428,999	17,428,999

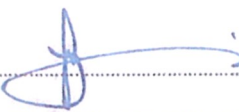
19. APPENDIX I

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS


The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue/Observations from Auditor	Management Comments	Focal Point Person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
1	<p>1.Going Concern</p> <p>Current Liabilities of Kshs. 7,304,294,068 exceeds the current assets amount of Kshs. 4,448,010,848 resulting to a negative working capital of KShs. 2,856,283,220 rendering the the University technically insolvent</p>	<ul style="list-style-type: none"> • The University has continued to appeal for enhanced government funding and implementation of the differentiated cost unit for the highly technical and specialized courses offered. • The University has also sought concurrence from the Ministry of Education and National Treasury to dispose fixed asset in order to offset some of the liabilities 	<ul style="list-style-type: none"> • Ministry of Education • University Management 	Ongoing	<ul style="list-style-type: none"> • Budget Allocation in FY 2021/2022 and 2022/2023 • Procurement Process in FY 2021/2022 and 2022/2023
2.	<p>2.Long Outstanding Receivables</p> <p>Trade and other receivables balance of KShs 3,820,604,198 as at 30 June 2020. The balance includes long outstanding receivables totaling KShs 136,325,967 that have been outstanding for more</p>	<ul style="list-style-type: none"> • The University implemented a management system to manage all student matters from entry to exit. This will ensure there is no accumulation of student fee balances. • A thorough analysis of long outstanding student balances is being undertaken in order to verify and validate at 	<ul style="list-style-type: none"> • University Management 	Ongoing	FY 2021/2022

	<p>than three years.</p>	<p>departmental and college level - each student's status and outstanding amount with an aim of recovering the same. This will facilitate follow-up of outstanding fees</p> <ul style="list-style-type: none"> • Further, verification and validation of all long outstanding balances is being undertaken at departmental/college and campus level in order to ascertain their validity and recoverability. 		
--	--------------------------	---	--	--



 PROF. VICTORIA WAMBUI NGUMI, PhD., EBS
 VICE-CHANCELLOR



 AMB. (ENG) MAHBOUB MAALIM MOHAMMED
 CHAIRPERSON OF THE UNIVERSITY COUNCIL

INTER-ENTITY TRANSFERS

JOMO KENYATTA UNIVERSITY OF AGRICULTURE & TECHNOLOGY

Breakdown of Transfers from the Ministry of Education Financial Year 2020/2021

A	Recurrent Grants	Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
		07.08.2020	235,901,020	2020/2021
		31.08.2020	235,901,020	2020/2021
		01.10.2020	235,901,019	2020/2021
		30.10.2020	235,901,020	2020/2021
		07.12.2020	235,901,020	2020/2021
		04.01.2021	235,901,019	2020/2021
		04.02.2021	235,901,020	2020/2021
		10.03.2021	235,901,020	2020/2021
		09.04.2021	235,901,019	2020/2021
		10.05.2021	235,901,020	2020/2021
		16.06.2021	235,901,020	2020/2021
		25.06.2021	235,901,019	2020/2021
		TOTAL	2,830,812,236	2020/2021
B	Development Grants	14.09.2020	22,306,745	2020/2021
		TOTAL	22,306,745	2020/2021

The above amounts have been communicated to and reconciled with the Ministry of Education.

Sign:


.....

Sign:


.....

MARY NGUGI
AG. FINANCE OFFICER
JKUAT

MR. ROBERT ASUMANI SAMUEL
ASSISTANT ACCOUNTANT GENERAL
STATE DEPARTMENT FOR UNIVERSITY EDUCATION